

United States Military Academy  
West Point, New York 10996

Applying Strategic Management  
in the Office of the Assistant Secretary  
of the Army for Financial Management  
and Comptroller (ASA(FM&C))

## Operations Research Center Technical Report

By

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**MAJ Frank D. Sturek**

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## Executive Summary

The Assistant Secretary of the Army for Financial Management and Comptroller (ASA(FM&C)), the Honorable Mrs. Helen T. McCoy, started an organizational performance improvement initiative in September 1999. Mrs. McCoy decided the organization should develop a strategic plan to provide a clear future direction for the office of the ASA(FM&C), consolidate all of the office's subordinate organization strategic plans, and better define the roles and responsibilities within the office of the ASA(FM&C). Mrs. McCoy directed Ms. Barbara Bonessa, Chief of the Financial Management Redesign Office, to lead the strategic planning effort. Ms. Bonessa built a strategic planning team primarily with strategic management expertise from outside of the office of the ASA(FM&C). The team consisted of Ms. Bonessa, her assistant, an analyst from the United States Military Academy's Operations Research Center (ORCEN) and three management consultants from the United States Army Audit Agency (USAAA).

The strategic planning team lead the ASA(FM&C) through the development of a strategic plan and created a strategic management implementation guide during nine-months of strategic planning and implementation planning. The strategic planning team based the implementation guide on the successes of the nine-month strategic management effort within the office of the ASA(FM&C) and on an ORCEN-developed strategic management model. The end result was a draft strategic plan for the ASA(FM&C) and a strategic management implementation guide which should help the office of the ASA(FM&C) successfully manage themselves strategically in the near future.

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# **1 Introduction**

## **1.1 Background**

The Assistant Secretary of the Army for Financial Management and Comptroller (ASA(FM&C)), the Honorable Mrs. Helen T. McCoy, started an organizational performance improvement initiative in September 1999. Mrs. McCoy decided the organization should develop a strategic plan to provide a clear future direction for the office of the ASA(FM&C), consolidate all of the office's subordinate organization strategic plans, and better define the roles and responsibilities of the office of the ASA(FM&C) (McCoy [verbal discussion], October 1998) Mrs. McCoy directed Ms. Barbara Bonessa, Chief of the Financial Management Redesign Office, to lead the strategic planning effort. Ms. Bonessa built a strategic planning team primarily with strategic management expertise from outside of the office of the ASA(FM&C). The team consisted of Ms. Bonessa, her assistant, an analyst from the United States Military Academy's Operations Research Center (ORCEN) and three management consultants from the United States Army Audit Agency (USAAA). This technical report is an organizational performance case study on the development of the strategic plan for the Office of the ASA(FM&C) and the organization's application of strategic management.

## **1.2 The Problem**

The ASA(FM&C) desired to develop a strategic plan to provide a more performance-based approach to managing the organization. Strategic management was a new approach for the ASA (FM&C). The ORCEN had experience in designing strategic management processes for organizations and the USAAA had experience in developing

organizational strategic plans. Consequently, the initial request for ORCEN support was to provide executive decision support in the development of a strategic plan and to make recommendations for successfully applying strategic management in the Office of the ASA(FM&C).

### **1.3 Facts Bearing on the Problem**

The office of the ASA(FM&C) is a staff agency for the Secretary of the Army and a member organization of the Headquarters, Department of the United States Army. The office of the ASA(FM&C) has roughly 300 employees and is organized under five subordinate organizations; the Comptroller Proponency Office, the Office of the Deputy Assistant Secretary of the Army for Budget (DASA BU), the Office of the Deputy Assistant Secretary of the Army for Financial Operations (DASA FO), the Office of the Deputy Assistant Secretary of the Army for Resource Analysis and Business Practices (DASA RB), and the Office of the Deputy for Cost Analysis and Director of the Cost and Economic Analysis Center (CEAC) ([http://www.asafm.army.mil/org/asa\\_org.htm](http://www.asafm.army.mil/org/asa_org.htm), 2000). The responsibility for the office of the ASA(FM&C)'s strategic planning effort belonged to the Principal Deputy Assistant Secretary of the Army for Financial Management and Comptroller (PDASA(FM&C)). The PDASA(FM&C) selected Ms. Barbara Bonessa, the Chief of Financial Management Redesign, as the action officer for this project. Ms. Bonessa formed a strategic planning team during the month of September 1999. The Financial Management (FM) Strategic Planning Team consisted of herself, three management consultants from the United States Army Audit Agency (USAAA), and one analyst from the United States Military Academy Operations Research Center (ORCEN). The ASA(FM&C) provided Ms. Bonessa and the Strategic Planning Team the following

initial guidance for the development of a strategic plan (see Appendix A, Senior Leadership Session Briefing):

- Start with what we have... current ASA(FM&C) vision and goals, FM Redesign, Reengineering Programming and Budgeting, CFO Strategic Plan, CP-11 Strategic Plan, etc.
- Use literature reviews and comparisons with other agency strategic plans to learn from others and adopt best planning practices.
- Take a low-key approach, with the groundwork and a strawman plan developed by the FM Strategic Planning Team.

## **1.4 Stakeholders**

The FM Strategic Planning Team identified several key stakeholders for the Office of the ASA(FM&C)'s strategic plan and strategic management process. The stakeholders are organized into two categories; internal to the Office of the ASA(FM&C), and external to the Office of the ASA(FM&C). The following is a list of the internal and external stakeholders:

### Internal Stakeholders

- The Office of the ASA(FM&C) Executive Team
- The Office of the ASA(FM&C) Senior Leaders
- The Office of the ASA(FM&C) workforce

### External Stakeholders

- The Secretary of the Army
- The Offices of the United States Army Secretariat
- The Office of the Secretary of Defense

- The United States Congress
- The United States Army Staff (ARSTAFF)
- The Major Commands of the United States Army
- Soldiers and Army civilians
- The United States Army Audit Agency
- The United States Military Academy Operations Research Center

## **2 Recommendation**

The office of the ASA(FM&C) should adopt strategic management as the vehicle for realizing a more performance-based approach to managing the organization. The first step for successfully applying strategic management in the office of the ASA(FM&C) is for the Executive Team and the Senior Leaders to approve the following draft strategic vision and goals developed by the FM Strategic Planning Team:

### **VISION**

A highly respected team of trusted professionals providing timely financial management information, products, and services to our customers, and leading in innovative business practices

GOAL 1: Strengthen organizational management, teamwork, and communication

GOAL 2: Foster and recognize ASA(FM&C) workforce excellence

GOAL 3: Set the standard for financial management leadership in DoD

GOAL 4: Enhance customer focus throughout the organization

GOAL 5: Become a recognized leader in innovation in the federal government

The complete draft strategic plan with specific objectives for each of the strategic goals, action plans for each of the objectives, and suggested performance measures is located in Appendix B.

To continue the momentum for change in the Office of the ASA(FM&C) the Executive Team and Senior Leaders should approve and implement the strategic

management process specifically designed for the organization by the FM Strategic Planning Team. The recommended strategic management process schematic and the entire step-by-step process are articulated in the form of an implementation guide located in Appendix C.

### **3 Needs Analysis**

Mrs. Helen McCoy, the ASA(FM&C), desired to adopt a more performance-based approach to managing the Office of the ASA(FM&C). Mrs. McCoy's initial request from Ms. Barbara Bonessa, the lead action officer for this project, was to develop a strategic plan and help the ASA(FM&C) implement a more performance-based approach to managing the organization. This became the primitive need for the FM Strategic Planning Team (McCoy [verbal discussion], October 1998). The Operations Research Center (ORCEN) analyst required a more defined, or effective, need to clarify the required scope of analysis and the exact final products that the ORCEN analyst as a member of the FM Strategic Planning Team would be expected to produce.

The ORCEN analyst decided to conduct a thorough needs analysis for the Office of the ASA(FM&C). A needs analysis is an effective systems engineering tool used to better define the needs of a client or client organization, and identify the expected final products for both the client and the analyst. The needs analysis for the Office of the ASA(FM&C) consisted of a stakeholders analysis, an analysis of the current management system, and an analysis of existing strategic management systems. The end result was an effective need for the FM Strategic Planning Team from the ORCEN analyst. The

effective need better articulated the problem and specifically identified the products the FM Strategic Planning Team expected from the OREC analyst.

### 3.1 Stakeholder Analysis

A stakeholder analysis identifies the people and organizations that have a stake, or keen interest, in a particular system or organization and develops strategies to meet the stakeholders specific needs. The stakeholders for the Office of the ASA(FM&C) fall into two categories: internal to the Office of the ASA(FM&C), and external to the Office of the ASA(FM&C). The ORCEN analyst completed the stakeholders analysis through a series of discussions with Ms. Bonessa. The following table identifies the stakeholders for the Office of the ASA(FM&C), their interest or stake in the performance of the Office of the ASA(FM&C), and the ORCEN's strategy for satisfying the stakeholder's needs.

STAKEHOLDER	STAKE/INTEREST	STRATEGY
<i>Internal Stakeholders</i>		
ASA(FM&C) Executive Team	<ul style="list-style-type: none"> <li>-desires an articulated vision and goals that align with the current needs and future direction of the Army</li> <li>-desires a management system that aligns workforce actions with goals of the organization</li> <li>-take a low-key approach, the strategic planning team should do most of the leg work</li> </ul>	<ul style="list-style-type: none"> <li>-develop a clear strategic plan</li> <li>-design a management system that develops effective performance measures and easily measures organizational performance in relation to strategic goals</li> <li>-design a planning process that minimizes the involvement of face-to-face meetings with senior leadership</li> </ul>
ASA(FM&C) Senior Leaders	<ul style="list-style-type: none"> <li>-do not desire significant changes to the current management system, especially a system that requires more meetings</li> <li>-desire to find the best way to meet customer needs</li> </ul>	<ul style="list-style-type: none"> <li>-gather and incorporate the input of senior leaders for the strategic plan and designing the management process</li> <li>-determine customer needs</li> </ul>
ASA(FM&C) Workforce	<ul style="list-style-type: none"> <li>-improve organizational communication</li> <li>-want input in the plan and designing the management process</li> </ul>	<ul style="list-style-type: none"> <li>-keep workforce informed</li> <li>-involve workforce using project management approach for implementing the goals and objectives of the strategic plan</li> </ul>

STAKEHOLDER	STAKE/INTEREST	STRATEGY
<i>External Stakeholders</i>		
The Secretary of the Army	-accurate and timely financial management information	-assess the current performance and future needs to identify goals
The Offices of the United States Army Secretariat	-accurate and timely financial management info & policy	-assess the current performance and future needs to identify goals
The Office of the Secretary of Defense	-accurate and timely financial management information	-assess the current performance and future needs to identify goals
The United States Congress	-accurate and timely financial management information	-assess the current performance and future needs to identify goals
The United States Army Staff (ARSTAFF)	-accurate and timely financial management info & policy	-assess the current performance and future needs to identify goals
The Major Commands of the United States Army	-accurate and timely financial management info & policy	-assess the current performance and future needs to identify goals
Soldiers and Army civilians	- require accurate and timely financial information & policy	-assess the current performance and future needs to identify goals
The United States Army Audit Agency	-a successful strategic plan -consultant reputation	-USAAA leads development of strategic plan, ORCEN advises
The United States Military Academy Operations Research Center	-organizational improvement for the ASA(FM&C) from work -improved engineering management expertise, enrich faculty	-Research proven strategic management models and apply -conduct applied research and publish technical report

Table 1. Stakeholders Analysis

### 3.2 System Analysis

Most organizations' planning and management control systems are used to achieve annual financial targets and/or adhere to budget constraints, versus being used to achieve a desired end-state or vision of the organization five or more years into the future. In the case of federal agencies the measures of performance are typically activity-based (United States General Accounting Office, 1997). Some refer to this process based on annual financial measures and completed organizational tasks as traditional management (Kaplan and Norton, 1996). Pekar and Abraham (1995), however, found that organizations today desire to manage themselves strategically. Even the federal government is trying to improve federal agency management through the requirements of the Government Performance and Results Act (GPRA). The GPRA seeks to shift the focus of government agency decision-making and accountability away from the traditional, activity-based form of management (such as the number of contracts awarded



or inspections completed) to a focus on the results of those activities (gains in program quality and customer responsiveness) through the use of strategic management (United States General Accounting Office, 1997).

### **3.2.1 Current Organizational System**

Through several discussions with Ms. Bonessa, the ORCEN analyst learned the typical measures of performance for the Office of the ASA(FM&C) were either not documented or based on the cost of their annual operations to the Army. Some of the measures the Office of the ASA(FM&C) used, but not documented under management controls or in their current strategic plan, included the following (Bonessa [verbal discussions], 1998):

- Dollars saved by a new financial management program
- Amount of money spent versus planned monetary expenditure
- Budget submissions completed on time; yes or no
- Number of official budget inquiries from the United States Congress
- A detrimental press report on an Army financial management issue

Although some of the measures listed above are somewhat performance oriented, none were standing measures the organization used to consistently measure organizational performance. The key question for the performance measures should be: "Do they tell us how well we are meeting the needs of the ASA(FM&C)'s stakeholders?" (Cowley and Domb, 1997). The current planning and management system did not provide direction for the Office of the ASA(FM&C), nor did it provide a systematic process for meeting the needs of its stakeholders.

### 3.2.2 Selected Strategic Management Models

Strategic management describes a management process where an organization's day-to-day activities, management decisions, and standing policies align to support its long-term strategies and vision of the future (Sturek, 1998). It is a process that generally consists of the following four components (Kaplan and Norton, 1996; Simons, 1994; Hahn, 1991; Adler *et al*, 1992; Pekar and Abraham, 1995; Idenburg, 1993):

- Strategic Planning
- Implementation Planning
- Execution
- Performance Evaluation

The ORCEN analyst assigned to the FM Strategic Planning Team recently completed a thesis on successfully applying strategic management in the process of earning a Master of Science in Engineering Management from the University of Central Florida. The result of the thesis research was the development of a strategic management application model based on the components of strategic management, and the organizational change research of Robert Simons (1994) from the Harvard Business School and D. Scott Sink (1995) from The Center for Organizational Performance Improvement (The Performance Center) at Virginia Tech. The thesis hypothesized that the successful application of strategic management depended on how well an organization designed and implemented a strategic management process across the nine organizational subsystems identified by D. Scott Sink (planning, infrastructure, education and training, measurement, technology, culture, communication, motivation, and politics), and how well an organization managed the change using Robert Simons' four management control systems (Belief Systems, Boundary Systems, Diagnostic Control

Systems, and Interactive Control Systems) (Sturek, 1998). The ORCEN analyst made adjustments to the model based on the outcome of the thesis research. The adjusted model, depicted in Figure 1, was used to address the application of strategic management for the office of the ASA(FM&C).

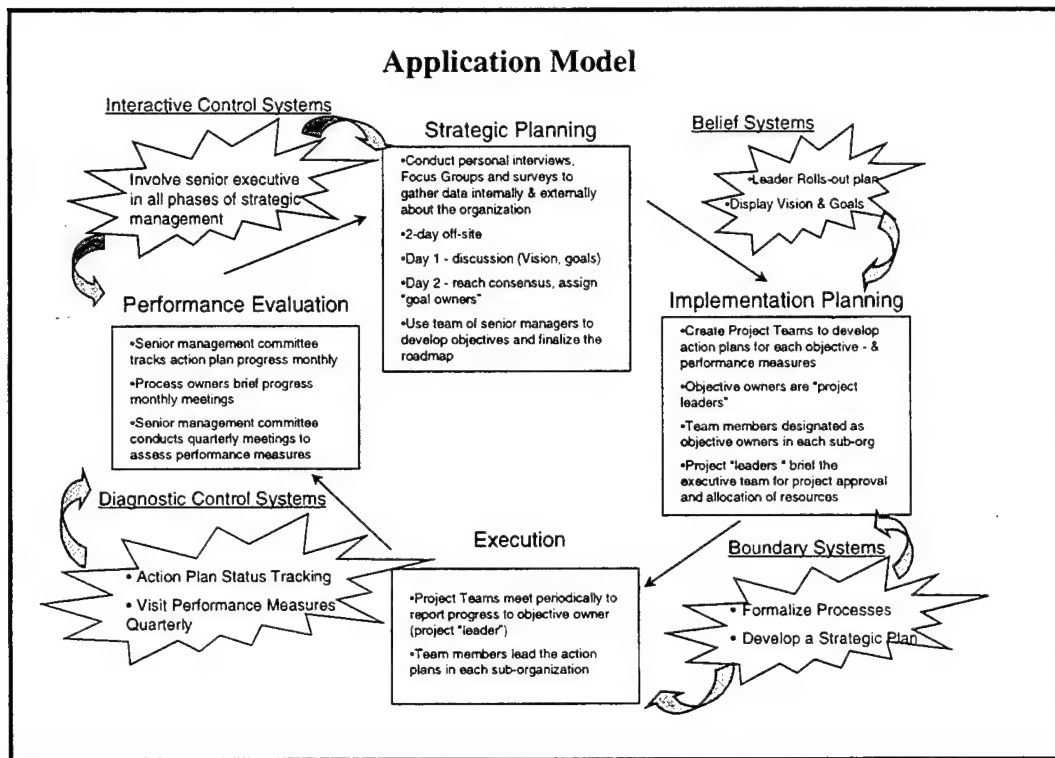


Figure 1. Strategic Management Application Model

Accompanying the strategic management application model is a "Best Practices" model, depicted in Figure 2, for designing a strategic management process. This model specifically addresses D. Scott Sink's nine organizational subsystems a strategic management process should be designed for, and implemented through, to affect successful organizational change (Sink, 1995). The ORCEN Analyst used the model, "Best Practices" for Designing a Strategic Management System, to design the ASA(FM&C)'s strategic management process.



Figure 2. “Best Practices” for Designing a Strategic Management Process Model

### 3.3 Effective Need

Following the completion of a thorough needs analysis, which consisted of a stakeholders analysis, an analysis of the current management system in the Office of the ASA(FM&C), and researching the strategic management literature, the ORCEN developed an effective need. The effective need clarified the scope of the effort required from the ORCEN and identified the products the FM Strategic Planning Team would deliver. The following effective need was approved by the Ms. Bonessa and the Principal Deputy Assistant Secretary of the Army for Financial Management and Comptroller (PDASA(FM&C)) in November 1999.

*The ORCEN will advise the Director of the Office of the ASA(FM&C)'s Financial Management Redesign Office in the application of an ORCEN-developed strategic*

*management model by assisting in the development of a strategic plan and designing a strategic management process for the Office of the ASA(FM&C) that specifies a process for conducting strategic planning, implementation planning, execution through the use of project management, and the evaluation of organizational performance through the use of effective performance measures. The ORCEN will document the application of strategic management in the Office of the ASA(FM&C) in the form of an organizational performance case study and publish the findings as an ORCEN technical report.*

## **4 Strategic Planning and Analysis**

### **4.1 Environmental Scan**

The FM Strategic Planning Team began the task of developing the strategic plan for the Office of the ASA(FM&C) by conducting an environmental scan in October of 1998. The environmental scan consisted of three major tasks: interviewing the Executive Team and the Senior Leaders of the Office of the ASA(FM&C), surveying the workforce, and researching statutory and strategic planning literature. The purpose of the environmental scan was to review the mission and responsibilities of the Office of the ASA(FM&C), identify organizational issues both external and internal to the organization, identify key organizational processes, identify the strengths and weaknesses of the organization, determine the future direction of the organization, and benchmark both government and private sector organizational strategic plans (McCoy [verbal discussions], December 1998).

#### 4.1.1 Interviews

The FM Strategic Planning Team interviewed the entire senior leadership for the environmental scan in the month of November 1998. This included the following personnel: the Honorable Mrs. Helen McCoy (the ASA(FM&C)), Mr. Neil Ginetti (the Principal Deputy to the ASA(FM&C)), Major General Clair Gill (the Deputy Assistant Secretary of the Army - Budget (DASA -BU)), Mr. Ernest Gregory (the DASA for Financial Operations (FO)), Dr. Robert Raynsford (the DASA for Resource Analysis and Business Practices (RB)), Ms. Terry Placek (Chief, Comptroller Proponency Office), Ms. Erin Olmes (Assistant DASA (BU)), and Mr. Robert Young (Deputy for Cost Analysis and Director, CEAC). The interviews were conducted by the USAAA management consultants and took place in the respective offices of the senior leadership. An example of the interview questions along with the responses can be found in Appendix D.

An analysis of the interview responses identified four core business areas, five customer categories, seven key external factors that effect the future of the organization, four organizational strengths, six organizational weaknesses, and eight critical success factors for the Office of the ASA(FM&C). Tables 2 and 3 depict an overview of the analysis from the senior leader interviews.

Core Business Areas	Customer Categories	Key External Factors
-Principal ASA (FM&C) Functions -Providing credible advice -Recommending management improvements -Employee development	-Soldiers and DA Civilians -MACOMS -Army Secretariat & Staff -OSD -Congress	-Economy -Congressional Actions -Downsizing/outourcing -Personnel system -Technology -Contingency Operations -Lack of a cost accounting system

Table 2. Overview of Senior Leader Responses I

Organizational Strengths	Organizational Weaknesses	Critical Success Factors
<ul style="list-style-type: none"> <li>-All core functions</li> <li>-Budgeting</li> <li>-Financial Operations</li> <li>-Cost &amp; Economic Analysis</li> <li>-Resource management decision structure</li> <li>-Integrating programming and budgeting processes</li> <li>-Recommending innovative business practices</li> </ul>	<ul style="list-style-type: none"> <li>-Perception of "Army Budget Office and everything else"</li> <li>-Internal communication and coordination</li> <li>-Taking care of people</li> <li>-Teamwork and cross-training</li> <li>-Inequitable distribution of internal resources</li> <li>-Strained personnel resources</li> </ul>	<ul style="list-style-type: none"> <li>-Demonstrate personal &amp; professional credibility</li> <li>-Develop FM&amp;C workforce with right grades and right skills</li> <li>-Influence congress</li> <li>-Defend the Army Budget</li> <li>-Execute the Army Budget</li> <li>-Expand the Army's purchasing power</li> <li>-Distribute funds in a timely manner</li> <li>-Develop a multi-skilled workforce</li> </ul>

Table 3. Overview of Senior Leader Responses II

The responses also indicated that vision statement should be revised so that it is more dynamic, incorporates the current ideas of Mrs. McCoy, and is linked to the organizational goals. Generally, the current organizational goals were too wordy, lacked a customer focus and failed to consider organizational communication, the cross-training of employees, and the importance of timeliness of ASA(FM&C) products. Finally, the senior leadership identified several barriers for the successful implementation of strategic management: the lack of leadership buy-in to strategic management, the lack of employee understanding about the need for a strategic plan and implementing strategic management, a perception that the strategic planning effort was another vehicle for down-sizing the workforce, workload will increase because of the burdens of strategic management, and the lack of a champion for strategic planning in the organization. A complete summary is located in Appendix A (Senior Leadership Session Briefing).

#### 4.1.2 Workforce Survey

The FM Strategic Planning Team put together an employee strategic planning survey during the month of November 1998. The FM Redesign team deployed the survey throughout the office of the ASA (FM&C) via email. It consisted of ten questions

and concentrated on gathering information regarding the products and services of the organization, the customers of the organization, what the goals of the organizations should be, and some input on internal management and organizational performance issues. Employees could respond to the survey by printing the text and sending the responses to the FM Redesign Office through distribution, or answer the survey using their email client and send the responses electronically.

The FM Strategic Planning Team designed the employee survey in order to capture the personal input of the employees. The survey concentrated on the areas of products and services the ASA (FM&C) provides, the customers it serves, ways to change the work processes, and ideas for the organization to better serve the Army in the future. In short, it was an opportunity to allow the workforce to provide some input to the strategic plan in its early stages. The survey was sent to over 240 employees (this did not include the senior leaders that we interviewed) on 16 November. Responses were no longer accepted after 30 December. The FM Redesign Office received exactly 85 responses. This data was analyzed during the month of January 1999

Although less than 50% of the organization responded to the survey, the FM Redesign Strategic Planning Team was able to use the data to generate ideas for the development of a mission, vision, goals, and objectives for a straw-man strategic plan. Appendix F contains a complete summary report for the employee strategic planning survey. Listed below are some interesting highlights:

- 246 people were sent the survey, 85 responded



- The survey results reflect a proportional representation from the Army Budget Office and the Cost & Economic Analysis Center (CEAC), hence, the results have a budget and cost analysis slant
- Information about the products and services provided by ASA (FM&C) seems to accurately describe the mission
- The customer group is diverse and dispersed throughout the Army, the survey did not help in narrowly identifying ASA (FM&C)'s customers
- Employees perceive their customers to be satisfied with FM's products and services. They also believe FM's products and services add significant value to their customers
- A lack of communication within FM&C was a recurring theme throughout the survey, including a lack of understanding about the roles of other organizational elements of the office of the ASA(FM&C)
- Employees demonstrated a marked interest in leveraging technology to improve the workplace environment and to pursue alternative working arrangements (tele-commuting, PC video conferencing, etc)

#### **4.1.3 Documentation Research**

Lastly, the Strategic Planning Team conducted extensive documentation research to round out the data for our environmental scan. We looked at the documents that legally established the office of the Assistant Secretary of the Army for Financial Management and Comptroller and govern its operations, current organizational and subordinate organization planning documents, ongoing organizational improvement programs, and other government organization strategic plans. The documentation

research was ongoing during the senior leader interviews and the administration of the workforce survey from October 1998 through January 1999.

The primary documents legally establishing the office of the Assistant Secretary of the Army for Financial Management and Comptroller are the Goldwater-Nichols Defense Act of 1986 and Title 10 of the United States Code. These documents establish the ASA(FM&C) as the director and manager of the Army's financial management activities and operations. Specifically, it tasks the ASA(FM&C) to execute the Army's planning, programming, and budgeting system and mirror the functions of the Department of Defense Comptroller, to include the establishment and maintenance of Army financial management systems (Organization and Functions Manual (Draft), 1999). We used these documents to ensure the mission, vision, goals, and objectives we developed adhered to the statutory requirements specified for the ASA(FM&C).

Many of the sub-organizations of the ASA(FM&C) already had on-going organizational improvement efforts to include strategic planning and business process reengineering. Also, the ASA(FM&C) previously developed a vision statement with a set organizational goals. The team needed to look at the results of these efforts to see if any of the work previously completed could be incorporated into our strategic plan development, determine if the ASA(FM&C) or any of its sub-organizations already had a viable plan in place, and most importantly not duplicate anyone else's effort. We analyzed the ASA(FM&C)'s current vision statement document (see appendix F) and decided to ask both the senior leadership and the workforce to comment on the contents of the document during the interview and survey processes. The Organization and Functions Manual (Draft) further clarified the functions of the ASA(FM&C) and its sub-organizations and provided more insight on some possible goals for the organization's

strategic plan. Lastly, we became familiar with and analyzed the Department of Defense Biennial Financial Management Improvement Plan, The Army Chief Financial Officers Strategic Plan, the reengineering efforts for programming and budgeting, and the strategic plan for comptroller career field development. We used this information as required background reading for the strategic planning team, identified any duplicate efforts, and gleaned ideas for possible inclusion in our strategic plan development.

The final piece of our documentation research involved executing some modified benchmarking by looking at other government organizations' strategic plans. We first looked at the Government Accounting Office's (GAO) evaluation of all federal agency draft strategic plans (United States General Accounting Office, 1997) to select the best federal strategic plans to review. The federal agency plan we selected based on the GAO report was the General Services Administration's Fiscal Year 1998 plan. We used this plan to help us formulate goal statements and supporting objectives, and for some insight on a vision statement. Since the GAO only evaluated strategic plans at the federal agency level, we decided to look at our sister services financial management organizations' strategic plans and an example of a "best in class" strategic plan from an organization similar to the size and level of responsibility as the ASA(FM&C). Each member of the strategic planning team became familiar with the strategic plans of the Defense Finance and Accounting Service, the Air Force Financial Management Office, the business plan for the Finance and Procurement Directorate of the U.S. Coast Guard, and the business plan submission from the Fiscal Year 1998 winner of the Presidential Award for Quality. We continually referred to these documents for ideas during our development of the straw-man strategic plan.

## **4.2 Mission and Vision Development**

The strategic planning team used the Organization and Functions Manual (Draft), and the input from the questions about the ASA(FM&C) core functions from the senior leader interviews and workforce survey to develop a draft mission statement. The team incorporated the elements from the Organization and Functions Manual (Draft) that referenced directives from Title 10 of the United States Code (see appendix G), the leading response categories for question 1 from the workforce survey (see appendix E), and the analysis of the Core Business Areas question from senior leadership interviews (see appendix D).

Next we developed proposals for a mission statement through brainstorming. One person on the team wrote down all the ideas for the wording of the mission statement on butcher paper and posted it for all to see. We then used a form of dynamic confrontation to select three alternatives for consideration by the ASA(FM&C) senior leadership. The team divided itself into three teams: the ORCEN team, the AAA team, and the FM Redesign team. Each team selected one of the mission statement alternatives and then had to defend its merits to the group. Strawman Version 1.2 located in appendix H captures the results of our first mission development session.

The team used a similar approach for developing vision statement alternatives. To stimulate our brainstorming we developed a visioning question. This is a question that invites the participants to contribute any thoughts about the "ideal future" (Cowley & Domb, 1997). We used the following question to generate ideas on Post-its<sup>TM</sup> and form the ideas for the wording of the statement; "It is the 2005 and we feel the ASA(FM&C) is very successful. What do we look like and how did we get there?"

Again the team used brainstorming to capture our answers to this visioning question and the same dynamic confrontation used for developing a mission statement to arrive at three vision statement alternatives. Strawman Version 1.2 located in appendix H captures the results of our first vision development session.

### **4.3 Producing the Draft Roadmap**

The “Roadmap” contains an organization’s goals, objectives and performance measures. It describes how an organization will accomplish their mission or core business and achieve their vision (Kotnour, 1997). We developed five goals, anywhere between 1-5 objectives for each goal, and several performance measures or metrics and for the objectives during several brainstorming session over a 2-week period. The group even brainstormed several strategies for achieving most of the objectives. The final product, or Strawman Version 1.2, is located at appendix H.

Even though a vision had not yet been approved we were able to develop a Roadmap because all of the vision alternatives basically pointed towards a future where a professional, customer focused workforce provides high quality financial information. This drove the development of goals 1, 3, and 4 and their corresponding objectives (see Strawman Version 1.2, appendix H). Also, the high response categories from question 5, 6 and 7 in the workforce survey (appendix E) drove the development of goal 2 and goal 5 and their corresponding objectives (see Strawman Version 1.2, appendix H).

Most of the performance measures and strategies came from later brainstorming sessions. The group members used some of the ideas from the written comments on the workforce survey, but most of the performance measures and strategies came from looking at the other strategic plans we researched during our environmental scan. The

only exception was goal 3. This goal has an objective for each separate major sub-organization in the Office of the ASA(FM&C). The objective wording, specific strategies, and performance measures came mostly from their existing organizational improvement programs and/or strategic plans.

#### **4.4 Finalizing the Vision, Mission and Roadmap**

Since the ASA(FM&C), Mrs. McCoy, wanted the strategic planning team to do most of the legwork for developing a strategic plan, the senior leadership had little to do with the development of a mission statement, the vision for the organization, or the Roadmap to achieve the vision. The only formal input we had from them was their interview responses. The team knew, however, we had to make this *their* strategic plan. All of the strategic management research I had completed indicated the senior leaders somehow had to gain some ownership in order for this process to have any chance at success (Sturek, 1998).

##### **4.4.1 Strawman Version 1.2 Voting**

We devised a plan to get the senior leadership involved in the process without making the strategic planning effort distasteful or cumbersome. Our plan was to put our alternatives for the mission, vision and goals to a vote by each member of the senior leadership early in the month of February 1999. The team decided to only include the mission statement alternatives, the vision statement alternatives, and the goals and their corresponding objectives on the ballot. Each ballot allowed the senior leader to either accept the alternative, accept it with modifications (which they could write on the ballot sheet), or reject the alternative. Appendix I has an example ballot returned by one of the senior leaders.

Once the ballots were returned we analyzed the input and revised the mission statement to incorporate any comments shared by more than one member of the senior leadership. Appendix J, Comments and Proposed Revisions for Strawman Version 1.2, has a summary of the comments and the revised mission statement the team submitted for Strawman #2.

The opinions were so diverse on the wording of the vision statement (see appendix J, pages 3-5) that we decided to have a separate meeting with Mrs. McCoy or the acting Principal Deputy (Ms. Erin Olmes) so either one or both could decide on a vision. The team felt the decision on the ASA(FM&C) vision should come from the top of the organization. The buy-in from the rest of the senior leadership would come from the fact that they were initially involved in the process. Strawman #2 would still have three alternatives for a vision statement with no revision recommendations from the strategic planning team.

The strategic planning team received more consistent voting on the goal statements and workable input on the wording of the objectives from the senior leadership. Pages 6-10 of appendix J depict the original goals from Strawman Version 1.2, the tally of votes on the goals, the comments made by the senior leadership either on the goal or objective wording, and the revised goal statement and reworded objectives. The revisions were the product of additional dynamic confrontation sessions with the members of the strategic planning team, much like the process described earlier.

#### **4.4.2 Moving from Strawman #2 to Final Version**

In the beginning of March 1999, the strategic planning team leader, Ms. Bonessa, convinced Mrs. McCoy (the ASA(FM&C)) and Ms. Olmes (her acting principal deputy)

to allow her to develop cross-organizational teams within the office of the ASA(FM&C) to further refine goals 1 and 2, assign goal owners for goals 4 and 5, and objective owners for the specific functional objectives within goal 3. Appendix K, Proposed Participation for Action Plan Development, shows the number of people from each of the functional sub-organizations within the office of the ASA(FM&C) participating on the cross organizational work groups, the objective owners for specific objectives within goal 3, and goal owners for goals 4 and 5 (Team refers to the strategic planning team in the column action plan development). These working groups and goal/objective owners met and developed their goals and objectives during March 1999.

The strategic planning team leader, Ms. Bonessa, met several times with Mrs. McCoy and Ms. Olmes to gain a consensus on the vision for the organization. Her efforts, those of the employee workgroups, and those of the other goal and objective owners culminated with a decision briefing to the senior leadership by the employee workforce leaders and the strategic planning team on 13 April, 1999. The briefing (see appendix L) presented the Mission, Vision, Goals and Objectives of the draft strategic plan. The senior leaders achieved consensus on the Mission, the Strategic Goals, yet decided more work needed to be completed to refine vision and the objectives, strategies and performance measures or metrics. This work was deferred to the next step in the strategic management process, implementation planning (McCoy [verbal discussion], 1999).

#### **4.4.3 Sharing the Strategic Plan with the Workforce**

On 10 May, 1999, the ASA(FM&C) briefed the employees on the organization's strategic planning effort, the results of the workforce survey, and the new mission and



strategic goals (see appendix M, Strategic Plan – ASA(FM&C Town Hall Meeting). The briefing did not specifically present the new mission statement or strategic vision, yet slide 15 of the briefing presented elements from both. The briefing did present the new organizational goals and informed the workforce that they would be involved in the development of action plans for achieving these goals.

#### **4.5 Analysis – Applying the Strategic Management Models**

Figures 1 and 2 in this report presented the United States Military Academy Operations Research Center's (ORCEN) strategic management models. The ASA(FM&C) strategic planning team tried to apply these models in the development of a strategic plan and in their application of strategic management.

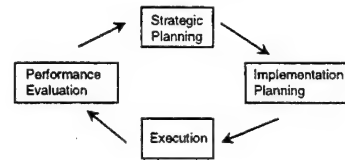
# Applying the Strategic Management Model

## Components of Strategic Management

- Strategic Planning:
  - Planned and executed of a thorough environmental scan
  - *The development of the strategic plan was a staff exercise. No consensus on the roadmap (vision, goals, objectives) yet*
- Implementation Planning:
  - Established two Temporary Project Teams (TPTs) to develop the cross-functional goals
  - Designed an ASA(FM&C) strategic management process; published an implementation guide
  - *Still a work-in-progress, strategies and performance measures not fully developed*
- Execution:
  - *Did not reach this step*
- Performance Evaluation:
  - *Did not reach this step*

*(Italicized & underlined text indicate deviations from the suggested model)*

## Strategic Management Process



## Control Levers

- Belief Systems:
  - *Leadership communication with workforce was minimal*
- Boundary Systems:
  - *Roadmap still in draft form*
  - *Strategic Management process established; not yet approved*
- Diagnostic Control Systems:
  - *none*
- Interactive Control Systems:
  - *Leadership minimally involved until recently*

Figure 3. Applying the Strategic Management Process

Figure 3 visually depicts the progress of the ASA(FM&C) in its quest to apply the strategic management process and highlights the deviations from the ORCEN model. This case study report only covers a period of nine months, and in this time the office of the ASA(FM&C) almost completed the strategic planning phase and started the implementation planning phase of the strategic management process.

Regarding the components of strategic management the office of the ASA(FM&C) followed the ORCEN model for strategic planning by conducting a thorough environmental scan. They conducted detailed interviews with senior leaders, surveyed the workforce, and investigated external and internal documentation to analyze the strengths, weaknesses, opportunities and threats of the organization. The ASA(FM&C) significantly deviated from the model in the development of a vision, mission, and a roadmap. Instead of a leader-driven, two-day off-site, they chose to make

this a staff process and tasked an employee-consultant team to use the environmental scan data to develop proposals. This prolonged the strategic planning process and did not achieve a consensus on the mission and vision until eight months into the process. Also, the Roadmap was not finalized even after nine-months of strategic planning.

The ASA(FM&C) started the implementation phase of strategic management by establishing two temporary project teams to develop the cross-functional goals. Establishing project teams to tackle cross organizational goals follows the model, yet the objectives and performance measures were never approved for the cross functional goals. The project teams are supposed to take the objectives and develop strategies to describe how the organization will accomplish the objectives. Also, the goal owners never specifically assigned employees or sub-organizational leaders as objective owners and the goals owners did not get the senior leadership to approve the objectives or the performance measures for any of the goals. The ASA(FM&C) had not yet reached the execution or performance evaluation phases of the strategic management process at the time of this report.

The Control Levers advocated in the ORCEN model for use by the senior leadership and managers were poorly applied, when they were applied at all. Communicating the strategic management process to the workforce and then trying to get them to believe in positive change was almost non-existent until six months into the process. The boundary systems are either still in draft form or not yet approved by the ASA(FM&C) senior leadership. No measures or diagnostic controls were set for the application of strategic management. It was unclear if the effort was on-track, ahead of schedule and expectations, or falling behind. Finally, the only mechanism for the senior leadership to be involved in the strategic management process (Interactive Control

Measures) with employees came eight and nine months into the process with the employee workgroup leaders briefing their work to Mrs. McCoy, and the execution of a Town Hall meeting.

The other ORCEN strategic management model advocates a set of “Best Practices” for applying a strategic management process to an organization. An organization applying strategic management should design a process using the nine organizational subsystems depicted in figure 4 to successfully affect change. The design and execution of the ASA(FM&C) strategic management process significantly deviated from the ORCEN model in the areas of planning, education and training, measurement, communication, and motivation.

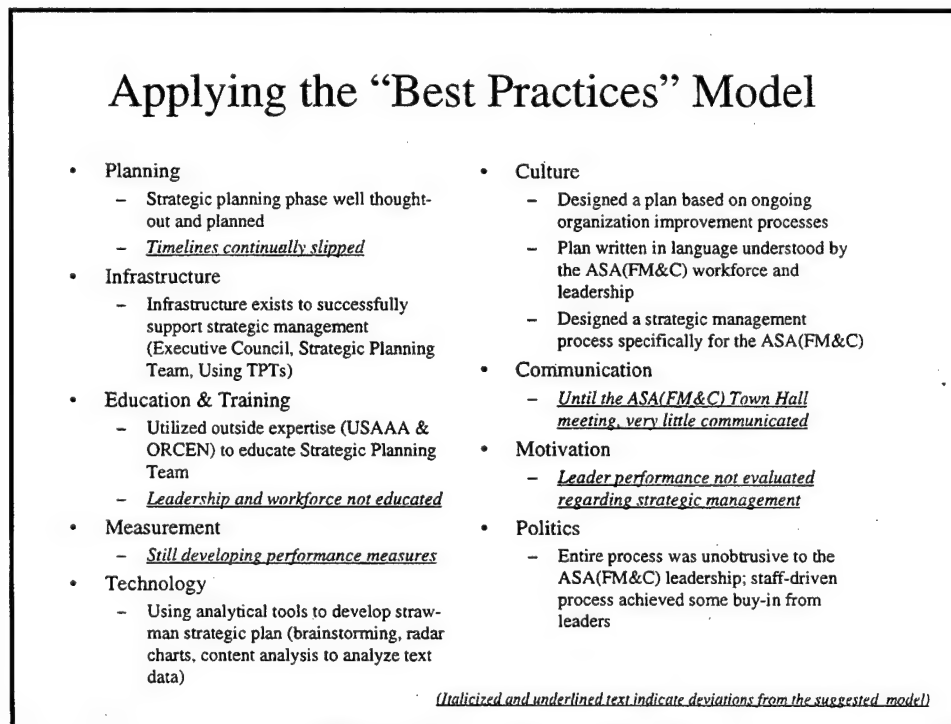


Figure 4. Applying the “Best Practices” Model

Italicized and underlined text in figure 4 highlight the five major deviations from the ORCEN model. The initial plan for the strategic planning phase of the ASA(FM&C)

strategic management process was well thought out and timelines were established; however, the timelines continually slipped and prolonged the strategic planning phase. Mrs. McCoy agreed to allow outside expertise to help establish and educate her strategic planning team. The next critical step for this critical organizational subsystem, however, did not take place. The leadership and the workforce were never educated about strategic management concepts or trained in the tools of strategic management. The measurement subsystem from figure 4 and the diagnostic control lever from the model in figure 3 compliment each other. Measuring the progress of the strategic management process was not included in the ASA(FM&C) system and consequently it could not be used as a management control lever. Communication with the workforce throughout the process seemed to be an afterthought. Only after nine months was a formal attempt made to explain the strategic planning effort to the employees and update them on the organization's progress. Lastly, little serious thought or effort was made at using rewards and punishment to motivate both the leaders and the workforce to promote buy-in to strategic management.

Four of the organizational subsystems were used as the "Best Practices" model specified: infrastructure, technology, culture, and politics. The ASA(FM&C) had a robust organization for applying strategic management to included a dedicated group to plan, support, and drive the strategic management process. Proven analytical tools were used to analyze the environmental scan data and develop alternatives for the vision, mission, goals and objectives. The strategic planning team was conscious of the culture of the organization when conducting interviews and administering surveys as evident by the wording of the mission and goal statements in language the ASA(FM&C) workforce understood and used frequently. Lastly and most importantly, the strategic planning team

understood the power bases of the office of the ASA(FM&C). These people and organizations were identified early so that any decision or major move forward had their support. This was particularly evident in the staff-driven nature of the strategic planning effort. An off-site with senior leaders to develop the mission, the vision, and the roadmap would have killed the effort from the start because the key players in the ASA(FM&C) recently had a negative experience with consultants at an of-site. Also, for every step of the process the strategic planning team leader ensured both Mrs. McCoy and either her principal deputy or the leader of the budget office was on-board. Otherwise any proposal, action plan, or next step would make little progress.

## **5 Strategic Management Process Design and Analysis**

### **5.1 Designing a Strategic Management Process**

Based on the results of the strategic planning effort and the attempt at implementation planning Ms. Barbara Bonessa, the strategic planning team leader, decided a specific strategic management process designed for the office of the ASA(FM&C) needed to be developed. It was my task to analyze the ASA(FM&C) strategic management effort, compare it to the ORCEN model, and map out a process for the organization to successfully apply strategic management as they continued to move forward in the process. In the development of the ORCEN strategic management models, one of the two case study organizations desired a similar guide to help them better apply strategic management. The Kennedy Space Center (KSC) wanted a document that described their successful processes and responsibilities for strategic management, yet incorporate elements from a proven model to fill in the holes and foster future success

(Kotnour, 1997). I used the KSC Strategic Implementation Guide as an outline for developing and documenting the ASA(FM&C) strategic management process.

## **5.2 The ASA(FM&C) Strategic Management Process**

The Assistant Secretary of the Army for Financial Management and Comptroller will employ a proven private sector management practice to improve organizational performance and manage the organization for results. The first step will be to develop a strategic plan. Once the plan is created, the leadership will manage the implementation of the plan to realize the organization's desired future state or vision. This process is called strategic management.

Strategic Management will allow all levels of the Office of the ASA(FM&C) to work together both functionally and cross-functionally to:

- Establish a vision, focus on accomplishing the mission, and achieve organizational goals and objectives
- Develop the strategies and action plans to achieve the goals and objectives
- Implement the action plans; and
- Evaluate the outcomes of the strategic management process

The ASA(FM&C)'s Strategic Management Process will align statutory requirements, Department of the Army needs, Department of Defense needs, and develop a leadership system for organizational performance. It will strive to integrate strategies and decisions cross-functionally to achieve desired outcomes, and will be driven by customer requirements and employee inputs. These components will drive the organizational direction, produce a satisfied customer, and ultimately foster the desired organizational outcome.

The key players in the ASA(FM&C)'s Strategic Management Process are categorized into four major groups: the Executive Team, the Senior Leaders, the Strategic Planning Team, and the Organizational Elements. The ASA(FM&C)'s Strategic Management process will involve four high level steps: Strategic Planning, Implementation Planning, Execution, and Performance Evaluation. The ASA(FM&C) will apply these four steps using the implementation guide in appendix C.

## **6 Conclusions**

This is a case study of a high-level government organization applying strategic management to improve organizational performance. Over a nine-month time period the ASA(FM&C) used outside expertise to help the organization create a strategic plan and map out a process for using the strategic plan to manage the organization and produce results. The United States Military Academy's Operation Research Center (ORCEN) had a strategic management application model and a "Best Practices" model for designing an organization's strategic management process. The ASA(FM&C) decided to use the models to help them realize the benefits of strategic management.

Unlike the model suggested, the leaders for the ASA(FM&C) decided the only way the organization could feasibly apply strategic management was by creating a staff team consisting of consultants with strategic management expertise and two high quality employees from the office of the ASA(FM&C). The leadership did not want to be deeply involved the process, only to provide guidance and organizational resources when necessary. This approach prolonged the strategic planning phase of the strategic



management process, failed to gain consensus on a vision statement, and failed to produce a completed roadmap before starting the implementation planning phase.

The organization did have better success at following the ORCEN model for using organizational subsystems to design and execute a strategic management process. Consequently, the strategic planning team developed an implementation guide based on the successful actions during the nine-month strategic planning and implementation planning process, and the processes and actions from the ORCEN model that seemed feasible for the implementation planning phase, the execution phase, and the performance evaluation phase of the strategic management process. The end result was the draft strategic plan contained in appendix B and a strategic management implementation guide located at appendix C which should help the office of the ASA(FM&C) successfully manage themselves strategically in the near future.

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**Appendix A**  
**Senior Leadership Session Briefing**



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**ASSISTANT SECRETARY OF THE ARMY  
(FINANCIAL MANAGEMENT  
AND COMPTROLLER)**

**STRATEGIC PLAN**

**SENIOR LEADERSHIP SESSION  
8 DECEMBER 1998**

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***Agenda***

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**Discuss the reasons for and goals of  
the strategic planning effort.**

**Provide an overview of the process,  
timelines, and results to date.**

**Share ideas for making this a positive  
and productive effort for all.**



## ***Goals of the Plan***

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- **Provide a single, integrated framework for ASA(FM&C) mission, goals, and actions.**
- **Identify how the elements of OASA(FM&C) relate to and support each other.**
- **Establish the basis for mapping business processes, developing performance objectives, and measuring success.**

***Achieving these goals is important for FM leadership and important for the workforce.***

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3



## ***Guidelines***

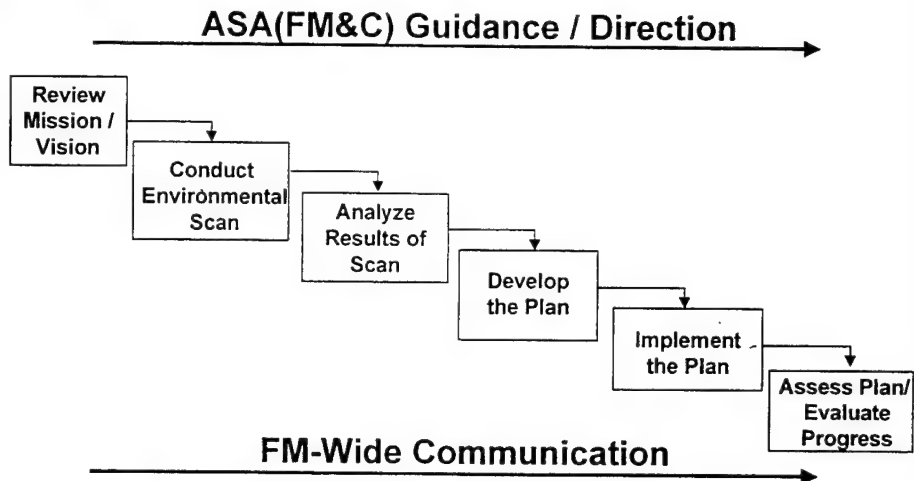
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- **Start with what we have... current ASA(FM&C) vision and goals, FM Redesign, Reengineering Programming and Budgeting, CFO Strategic Plan, CP-11 Strategic Plan, etc.**
  - **Use literature review and comparison with other agency strategic plans to learn from others and adopt best planning practices.**
  - **Take low-key approach, with groundwork and strawman plan developed by the Redesign / AAA / ORCEN strategic planning team.**
- 

4



## Process Overview



5



## Review Mission / Vision Statement

<b>Review ASA(FM&amp;C) Mission</b>	Document concise mission statement using Title 10, General Order 10, ASA(FM&C) Draft O&F Manual, and other resources
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<b>Review ASA(FM&amp;C) Vision Statement</b>	Review to determine if vision statement is consistent with mission, reflects current priorities, and supports overall DoD/Army FM goals
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6



## ***Conduct Environmental Scan***

- Identify external issues affecting FM
- Interview senior ASA(FM&C) personnel to identify key processes, strengths and weaknesses, critical success factors, etc.
- Administer survey to ASA(FM&C) personnel
- Compare strategic plans and references from other agencies (GAO, OMB, Treasury-FMS, OSD, Air Force, etc.)
- Identify potential benchmarking opportunities

7



## ***Analyze Results***

- Identify core business functions / processes
- Determine critical success factors
- Clarify links between ongoing FM efforts -- e.g., DoD Biennial Financial Management Improvement Plan, Army CFO Strategic Plan, Reengineering P&B, CP-11 Strategic Plan, etc.
- Learn from other agency FM strategic plans
- Review current ASA(FM&C) goals to determine if they are consistent with today's priorities, processes, etc.

8





## ***Develop the Plan***

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- Use results of interviews, literature search, etc. to develop strawman plan
- Present draft to ASA(FM&C) and senior staff
- Increase involvement of ASA(FM&C) personnel; work with select FM action officers/experts to develop action plans for each goal
- Identify performance measures for each goal / objective

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9



## ***Implement the Plan***

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- Set responsibilities for oversight of actions and meeting milestones in plan
- Implement system for collecting performance information
- Determine benchmarking options
- Set up process for using performance information to make decisions and help in future planning

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10



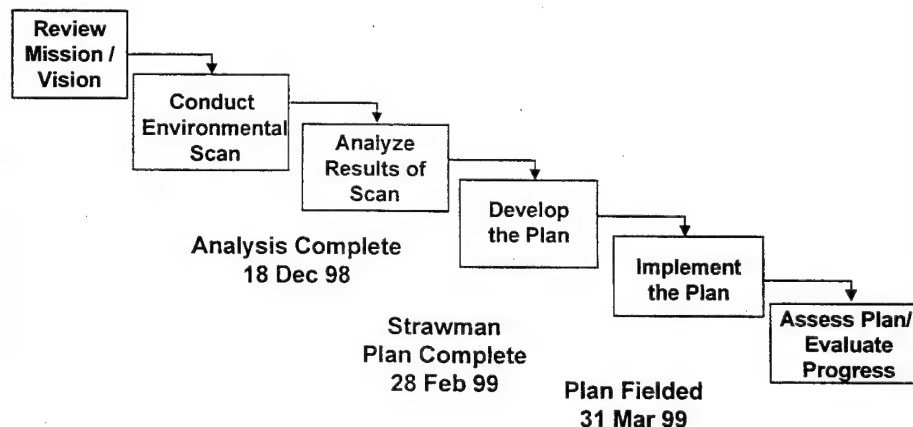
## Assess Plan and Evaluate Progress

- Establish process for evaluating goals / objectives and performance information
- Review performance at regular intervals
- Review plan annually to ensure it is consistent with current priorities, mission, and vision
- Communicate and share results

11



## Process Summary and Timelines



12



## ***Next Steps***

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- Literature search and environmental scan continue
- Consolidation and analysis of responses to employee survey
- Limited strategic planning sessions with ASA(FM&C), PDASA, DASAs, etc.
  - To present results of survey, external reviews, etc.
  - For guidance and direction
  - Next session, 1-2 hours in early January

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13



## ***Expectations***

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- Provide the best feedback possible throughout this process -- your opinions and guidance are critical.
- Much of the work will be done by the strategic planning team, but ... some time will be required of select employees to develop action plans and performance measures.
- This is a collaborative effort, for the benefit of all elements of ASA(FM&C).

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## ***Conclusion***

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- **ASA(FM&C) strategic plan will provide framework for:**
  - Linking ongoing FM improvement efforts
  - Identifying / improving business processes
  - Benchmarking
  - Supporting CP-11 core competency efforts
  - Accomplishing workload with personnel shortages
- **Partnership with AAA and ORCEN multiplies resources, adds “honest broker,” and provides skills in strategic planning and performance measurement.**

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15



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## ***RESULTS OF SENIOR LEADER INTERVIEWS***

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16



## ***ASA(FM&C) Core Business Areas***

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- **Principal ASA(FM&C) functions:**
  - **Budgeting**
  - **Financial Operations**
  - **Cost and Economic Analysis**
- **Providing credible advice / information to decision-makers**
- **Recommending management improvements and better business practices**
- **Training, education, employee development**

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17



## ***ASA(FM&C) Key Customers***

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- **Soldiers and Army Civilians**
- **MACOMs / Installations**
- **Army Secretariat / Staff**
- **Office of the Secretary of Defense**
- **Congress**
- **American Public**

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18



## ***External Factors***

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- **Economic and demographic factors**
- **Congressional actions**
- **Downsizing / outsourcing**
- **Ineffective personnel system**
- **Impact of technology**
- **Demands of contingency operations**
- **Lack of a cost accounting system**

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## ***ASA(FM&C) Organizational Strengths***

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### **We do the following well:**

- **All core functions**
  - **Budgeting**
  - **Financial Operations**
  - **Cost and Economic Analysis**
- **Resource management decision structure**
- **Integrating programming and budgeting processes**
- **Recommending innovative business practices**

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20



## **ASA(FM&C) Organizational Weaknesses**

### **We need to improve:**

- Perception of “ABO and everything else”
- Internal communication and coordination
- Taking care of people (training, awards, etc.)
- Teamwork and cross-training
- Inequitable distribution of internal resources
- Strained personnel resources:
  - Too many demands
  - Forced to be reactive, not proactive
  - Insufficient time for analysis

21



## **Critical Success Factors**

### **What we *must* do well:**

- Demonstrate personal and professional credibility
- Develop FM&C workforce with right grades and right skills
- Influence Congress -- i.e., funding decisions; reprogramming flexibility, etc.
- Defend the Army budget
- Execute the Army budget
- Expand the Army's purchasing power
- Distribute funds in a timely manner
- Develop a multi-skilled workforce

22



## ASA(FM&C) Vision Statement

Financial managers involved in all aspects of Army operations and entrusted to provide timely and accurate financial information for decision-makers.

### Positive Comments

- Focuses on integration
- Future oriented
- Good enough "as is"

### Negative Comments

- Does not apply to all of ASA(FM&C)
- Does not reflect performance results
- "Involved" and "entrusted" not defined
- Not a dynamic statement

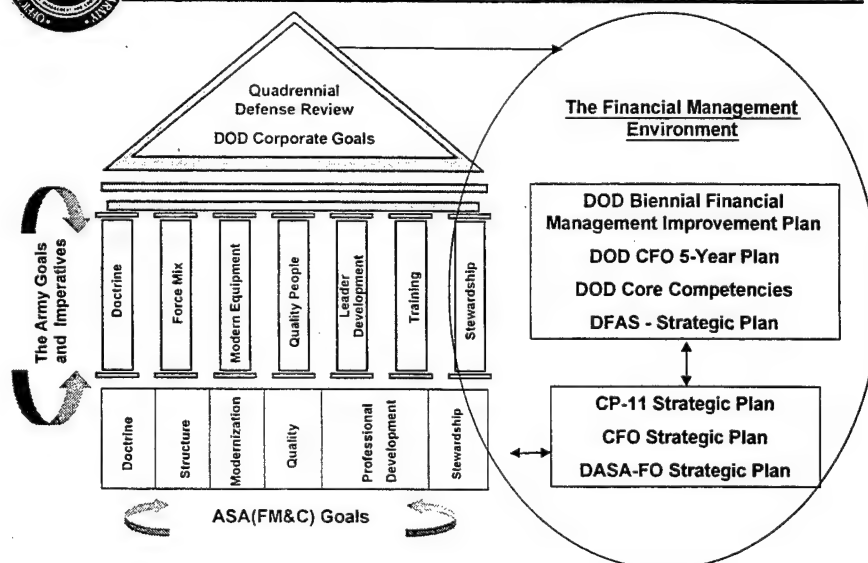
### Proposed Action

*Revise statement to be more dynamic, incorporate senior staff ideas, and link to organizational goals.*

23



## DOD - ARMY - ASA(FM&C) ENVIRONMENT



24





## **ASA(FM&C) Goals - General Comments**

- Statements are too wordy
- Need more emphasis on customer service
- Following ideas should be included:
  - Communication
  - Cross-training
  - Timeliness

### **Proposed Action**

***Ideas will be addressed in rework of goals.***

25



## **ASA(FM&C) Goal - Stewardship**

### **Positive comments**

- “Honest broker” is important
- Integral to all FM functions

### **Negative comments**

- No reference to using resources “wisely”
- Does not address timeliness
- “Alter existing perceptions...” should be restated

### **Proposed Action**

***Valid goal, but make more concise and consider adding reference to effective use of resources.***

26



## **ASA(FM&C) Goal - Modernization**

### **Positive comments**

- Addresses both processes and systems
- Good enough as stated
- Valid goal

### **Negative comments**

N/A

### **Proposed Action**

*Retain goal, but rename and restate to convey the concept of innovative financial management.*

27



## **ASA(FM&C) Goal - Professional Development**

### **Positive comments**

- Good enough as stated

### **Negative comments**

- Too narrowly focused
- Does not include concept of multi-skilled analyst

### **Proposed Action**

*Areas within goal are valid, but statement will be revised to broaden scope.*

28



## **ASA(FM&C) Goal - Quality**

---

### Positive comments

- N/A

### Negative comments

- Human resource or products / services goal?
- Unclear -- do we "recruit"?

### Proposed Action

*May not be "stand alone" goal; may be incorporated within other goal(s).*

---

29



## **ASA(FM&C) Goal - Doctrine**

---

### Positive comments

- N/A

### Negative comments

- Not a stand-alone "goal"
- Relevance not clear
- Delete; address as "policy" within another goal

### Proposed Action

*Idea may be included within other goal(s).*

---

30



## **ASA(FM&C) Goal - Structure**

---

### **Positive comments**

- N/A

### **Negative comments**

- Not a stand-alone “goal”
- Relevance not clear

### **Proposed Action**

***Delete goal; idea may be included within other goals.***

---

31



## **Potential Implementation Barriers**

---

- Lack of:
    - Leadership buy-in / commitment
    - Employee understanding and participation
  - Reluctance to change
  - Perception of down-sizing drill
  - Poor employee morale
  - Inequitable distribution of workload
  - Voluminous strategic planning documentation / unrealistic suspenses for input to plan
  - Overlooking previous successes
  - No champion
- 

32



## **ASA(FM&C) Staff Survey**

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**Responses to date: 67 of approx. 250 (27%)**

**Preliminary trends in employee responses:**

- **Customers are satisfied with products / services**
- **Products / services add value**
- **Leadership communication is important area**
- **Cross-training needs emphasis**

---

33



## **Wrap - Up**

---

**Questions / comments ?**

**Next meeting:**

- **Detailed results of employee survey**
- **Draft mission, vision, and goal statements**
- **Next steps**

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34

## Appendix B

### Draft Strategic Plan

**Assistant Secretary of the Army  
(Financial Management and Comptroller)  
Strategic Plan**

***Draft Mission, Vision, Goals, Objectives***

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**Mission**

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Provide timely and credible financial management information, guidance, products, and services, and foster stewardship and accountability in support of Army mission accomplishment by:

- Preparing, justifying, defending, and executing the Army budget
- Providing policy and management oversight of Army financial operations, systems, and compliance
- Providing cost and economic analysis products and services
- Providing policy and direction to increase productivity and improve business practices
- Managing the career development systems for Army financial managers

---

**Vision**

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*A highly respected team of trusted professionals providing timely financial management information, products, and services to our customers, and leading in innovative business practices.*

## **Summary of Goals and Objectives**

---

### ***Goal 1 Strengthen organizational management, teamwork, and communication***

- Increase organizational effectiveness and efficiency
- Maintain viable workforce levels
- Share information and promote esprit-de-corps
- Address current workplace issues

### ***Goal 2 Foster and recognize ASA(FM&C) workforce excellence***

- Improve workforce proficiency
- Promote cross-functional training and development
- Increase participation in mentoring activities
- Improve employee recognition

### ***Goal 3 Set the standard for financial management leadership in DoD***

- Improve the efficiency and effectiveness of the resource formulation process
- Improve the systems and processes for oversight of budget execution
- Guide Army-wide efforts to strengthen resource stewardship
- Enhance resource management through quality cost and economic analysis products and services
- Foster excellence throughout the Army military and civilian financial management career fields

### ***Goal 4 Enhance customer focus throughout the organization***

### ***Goal 5 Become a recognized leader in innovation in the federal government***

- Implement and share improved business practices
- Publicize our successes



***Goal # 1 - Strengthen organizational management, teamwork,  
and communication***

**Objective – Increase organizational effectiveness and efficiency**

**Strategies:**

- a) Determine mission priorities
- b) Determine optimal organizational structure for accomplishing mission requirements
- c) Match staffing to workload requirements
- d) Manage formal and ad-hoc work inquiries / requests

**Objective – Maintain viable workforce levels**

**Strategies:**

- a) Explore alternative recruiting / staffing strategies
- b) Retain quality personnel

**Metrics:**

- Number (percentage) of vacancies
- Time lag in filling vacancies
- Retention rates for civilian personnel

**Objective – Share information and promote esprit-de-corps**

**Strategies:**

- a) Conduct town hall meetings at regular intervals
- b) Implement informal internal training programs
- c) Develop a better understanding of esprit-de-corps by measuring employee satisfaction
- d) Implement an internal “newsletter”
- e) Embed the tenets of the ASA(FM&C) Strategic Plan

**Metrics:**

- Frequency of town hall meetings
- Number of internal training events
- Employee opinion survey ratings

## **Proposed Implementing Strategies and Metrics**

---

### ***Goal # 1 - Strengthen organizational management, teamwork, and communication (Cont'd)***

#### **Objective – Address current workplace issue**

##### **Strategies:**

- a) Develop process for capturing and addressing workplace issues
- b) Implement flexible workplace (telecommuting)
- c) Reinforce flexible work schedules
- d) Implement a casual workday
- e) Improve the professional work atmosphere and space

##### **Metrics:**

- Employee opinion survey ratings

***Goal #2 - Foster and recognize ASA(FM&C) workforce excellence***

**Objective -- Improve workforce proficiency**

**Strategies:**

- a) Support employee training, education, and assignments for improved job skills and career progression
- b) Support participation in professional organizations
- c) Encourage employees to pursue professional certification
- d) Encourage participation in leadership / management programs
- e) Empower employees

**Metrics:**

- Percentage of employees with undergraduate degrees
- Percentage of employees with graduate degrees
- Percentage of employees with professional certification
- Percentage of employees with professional association memberships
- Percentage of employees on track with CP-11 ACTEDS/FA45 career progression

**Objective -- Promote cross-functional training and development**

**Strategies:**

- a) Increase participation in cross-functional education and training
- b) Increase opportunities and participation for cross-functional developmental assignments

**Metrics:**

- Number of cross-functional training, education, and developmental assignment opportunities created
- Number of cross-functional training, education, and developmental assignment participants

**Objective -- Increase participation in mentoring activities**

**Strategies:**

- a) Promote participation in Resource Management Mentorship Program
- b) Foster and promote informal mentoring

**Metrics:**

- Number of OASA(FM&C) applications for Resource Management Mentorship Program
- Employee opinion survey ratings on informal mentoring

## **Proposed Implementing Strategies and Metrics**

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### **Objective – Improve employee recognition**

#### **Strategies:**

- a) Publicize and encourage nominations for OSD, Army, ASMC, and other formal award programs
- b) Implement informal organizational recognition programs
- c) Increase timeliness of tenure awards

#### **Metrics:**

- Number of OASA(FM&C) nominations for formal recognition/awards
- Participation in informal recognition programs

***Goal #3 -- Set the standard for financial management leadership in DoD***

**Objective -- Increase the efficiency and effectiveness of the resource formulation process**

- Strategy:** Improve PPBES linkages  
**Metric:** Achievement of ABO / PAED integration actions
- Strategy:** Improve PPBES documentation  
**Metric:** Publication of Resource Formulation Guide Volumes
- Strategy:** Improve automation support  
**Metric:** Implementation of ASA(FM&C) automation initiatives

**Objective -- Improve the systems and processes for oversight of budget execution**

- Strategy:** Increase the timeliness and accuracy of budget execution data  
/or/ Make real-time execution data available via the world-wide web  
**Metric:** [Implement Army Knowledge Online / FM Pilot Project]
- Strategy:** Advise and assist Army activities to resolve budget execution issues  
**Metric:**

**Objective -- Guide Army-wide efforts to strengthen resource stewardship**

**Strategies:**

- a) Implement the intent and requirements of the Chief Financial Officers Act throughout the Army
  - 1) Execute the tasks outlined in the Army Chief Financial Officers Strategic Plan
  - 2) Market CFO to foster understanding and buy in of the requirements
  - 3) Work with OUSD (C) and other Services to support DoD's Chief Financial Officers Act goals
- b) Establish and oversee the policies and procedures for ensuring an effective management control process
  - a) Develop the Secretary of the Army Annual Assurance Statement
  - b) Conduct annual assessments of Major Command and Headquarters, Department of the Army staff agency management control efforts
  - c) Conduct annual review of the Army's management control process

## **Proposed Implementing Strategies and Metrics**

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- c) Support command missions by providing a full range of internal audit and analytical services.
  - 1) Provide local decision-makers with objective, reliable and timely information via a state-of-the-art internal audit function.
  - 2) In conjunction with US Army Audit Agency, upgrade training to better prepare IR auditors to meet current customer needs.
  - 3) Market Internal Review

### **Metrics:**

#### **1. Chief Financial Officers Act**

- Execution of milestones outlined in the Army CFO Strategic Plan
- Customer satisfaction survey cards from the Annual Financial Report
- Customer service evaluation forms from briefings and presentations
- US Army Audit Agency reports on the Annual Financial Report

#### **2. Management Controls**

- Signed Annual Assurance Statement
- Letters of commendation, feedback, etc.
- Auditor General's independent assessment

#### **3. Internal Review**

- Customer Satisfaction Surveys
  - IR Production Reports:
    - >Product Mix (Continued increase of Quick Response Audits & Consulting)
    - >Number of Engagements (7 per year per auditor)
    - >Number of Professional Certifications (Increase of 10% by 2002)
    - >Return on Investment (Identified Monetary Benefits to Cost of Operations)
- Standard: 12:1

***Note: For objectives in this category, detailed actions and associated measures for ongoing efforts (e.g., publication of RFG volumes, CFO Strategic Plan actions, implementation of CP-11 Strategic Plan, etc.) will not be duplicated. ASA(FM&C) Strategic Plan updates will include appropriate references and/or links.***

## **Proposed Implementing Strategies and Metrics**

---

### ***Goal #3 -- Set the standard for financial management leadership in DoD (Cont'd)***

#### **Objective -- Enhance resource management through quality cost and economic analysis products and services**

**Strategies:**

**Metric:**

#### **Objective -- Foster excellence throughout the Army civilian and military comptroller career fields**

**Strategies:**

**Metric:**

***Goal #4 – Enhance customer focus throughout the organization***

**Objective: Improve communication with customers**

**Strategies:**

- a) Identify customers and stakeholders for specific products and services
- b) Determine and document customer needs
- c) Use customer feedback to target areas for review

**Metrics:**

- Interaction with customers
- Customer surveys

**Objective: Demonstrate responsiveness to customer needs**

**Strategies:**

- a) Establish baseline service ratings for selected information products and services
- b) Develop action plans to improve customer service
- c) Use technology to improve delivery of information products and services

**Metric:** Customer surveys

**Objective: Anticipate future customer needs**

**Strategies:**

- a) Establish a program to routinely elicit customer feedback
- b) Participate in professional forums to identify leading-edge practices, products, technologies, etc.
- c) Create and participate in idea-sharing forums

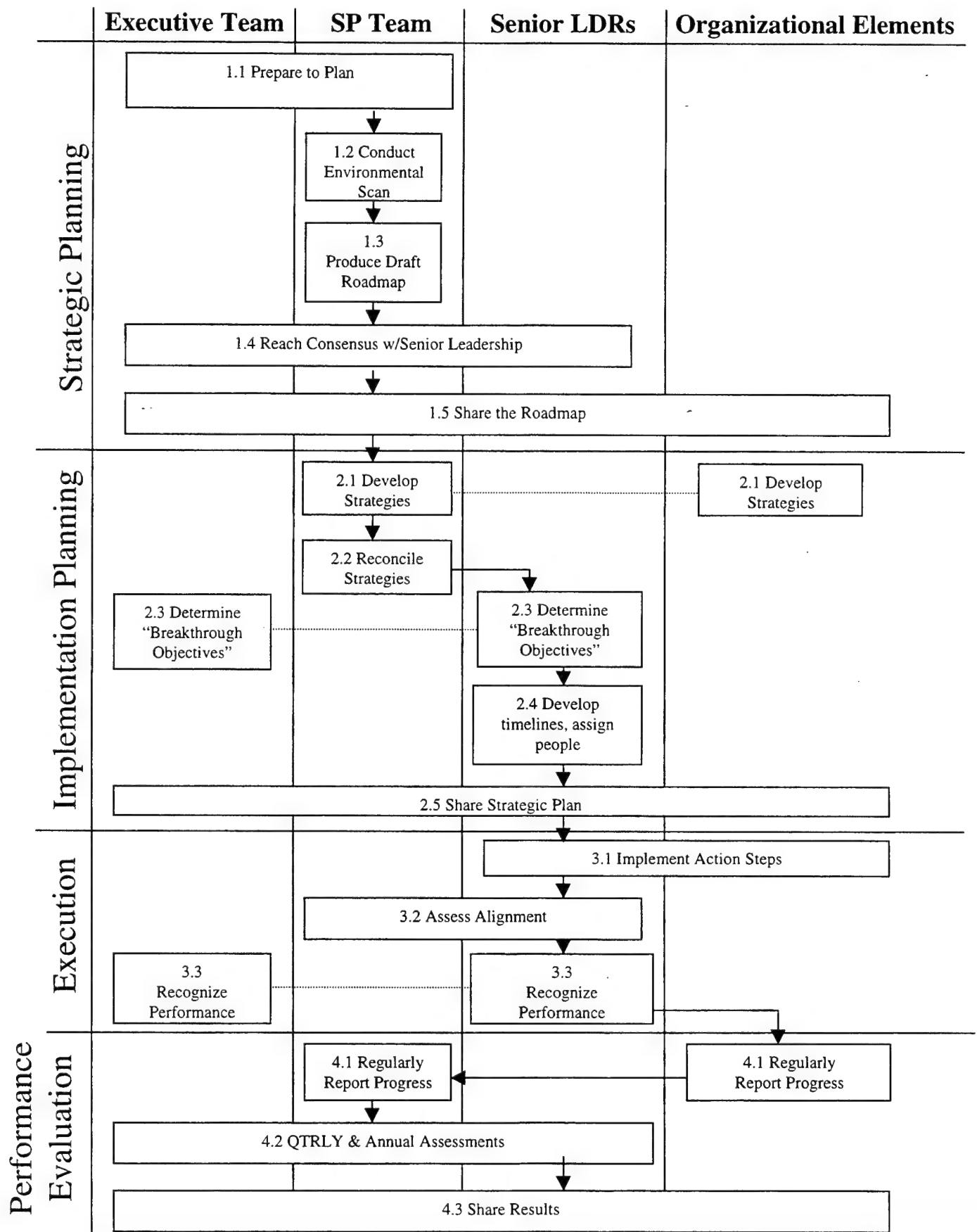
**Metric:** Number of viable ideas



## Appendix C

### Strategic Management Implementation Guide

# The ASA(FM&C)'s Strategic Management Process



## The ASA(FM&C)'s Strategic Management Process

The Assistant Secretary of the Army for Financial Management and Comptroller, ASA(FM&C), is committed to employing proven private sector management practices to improve organizational performance and managing the organization for results. The first step in effectively managing an organization for results is to develop a strategic plan. Once the plan is created, the leadership manages the implementation of the plan to realize the organization's desired future state or vision. This process is called strategic management.

Strategic Management allows all levels of the Office of the Assistant Secretary of the Army for Financial Management and Comptroller, OASA(FM&C), to work together both functionally and cross-functionally to:

- Establish a vision, focus on accomplishing the mission, and achieve organizational goals and objectives
- Develop the strategies and action plans to achieve the goals and objectives
- Implement the action plans; and
- Evaluate the outcomes of the strategic management process

The ASA(FM&C)'s Strategic Management Process aligns statutory requirements, Department of the Army needs, Department of Defense needs, and develops a leadership system for organizational performance. It strives to integrate strategies and decisions cross-functionally to achieve desired outcomes and is also driven by customer requirements and employee inputs. These components drive the organizational direction, produce a satisfied customer, and ultimately foster the desired organizational outcome.

The purpose of this guide is to document the processes and responsibilities for strategic management in the OASA(FM&C).

### Key Players

The key players in the ASA(FM&C)'s Strategic Management Process are categorized into four major groups: the Executive Team, the Senior Leaders, the Strategic Planning Team, and the Organizational Elements. The membership of these four groups is listed below:

- Executive Team – the Assistant Secretary and the Principal Deputy Assistant Secretary (PDASA)
- Senior Leaders – the Deputy Assistant Secretaries of the Army (DASA) for Budget (BU), Financial Operations (FO), and Resource Analysis and Business Practices (RB), the Director of the Cost and Economic Analysis Center (CEAC), the Chief of Proponency, and the Executive Officer
- Strategic Planning Team – the director of Strategic Planning and his or her staff
- Organizational Elements – the workforce of the major functional organizations (BU, FO, RB, CEAC, Proponency, and the Administrative Staff)

## The ASA(FM&C) Implements a Proven Strategic Management Process

The ASA(FM&C)'s Strategic Management involves four high level steps:

1. Strategic Planning
2. Implementation Planning
3. Execution
4. Performance Evaluation

The ASA(FM&C) implements these four steps with the following sub-steps:

### 1.0 Strategic Planning

- 1.1 Prepare to Plan: Set expectations for outputs and outcomes, formally establish a strategic planning team, educate and train the team members, communicate this sub-step to the work force.
- 1.2 Conduct environmental scan: Conduct interviews w/senior leaders, research DoD and Army strategic plans, review the strategic plans of other federal agencies and world class financial management organizations, survey the workforce, and survey customers
- 1.3 Re-validate the Mission statement and refine/develop the Vision: Use the information from the environmental scan to confirm/refine the ASA(FM&C) mission statement and develop some vision statement alternatives
- 1.4 Produce a draft Roadmap: Refine and/or create the OASA(FM&C) 's Goals, Objectives, and Performance Measures; a "Roadmap" to achieve the vision
- 1.5 Reach consensus among senior leadership: Obtain the conceptual approval of the Executive Team for the Vision, Goals, Objectives, and Performance Measures, then provide the draft roadmap to the Senior Leaders for review. The Senior Leaders provide input to the Strategic Planning Team, then both they and the Executive Team vote on a final product. The Executive Team has the final approval on the content of the Roadmap
- 1.6 Share the Roadmap: The ASA(FM&C) presents the Roadmap to the workforce

### 2.0 Implementation Planning

- 2.1 Develop the strategies and action steps for the cross-functional and functional objectives: Utilize Temporary Project Teams (TPTs) to develop the action steps, and refine (as necessary) the strategies for the cross-functional objectives in the Roadmap. The development of the strategies and action steps for the functional objectives is the responsibility of the objective action owners. Final products are provided to the Strategic Planning Team for reconciliation.
- 2.2 Reconcile strategies: Check the developed strategies for redundancy and alignment with objectives; the Strategic Planning Team reconciles the discrepancies with TPT leaders and objective action owners.

- 2.3 Determine the “Breakthrough Objectives” for the goals and “Breakthrough Strategies” for the functional objectives: The Executive Team and the Senior Leaders select Breakthrough Objectives for the goals, and in some cases may choose specific Breakthrough Strategies for purely functional objectives within a goal, in order to specifically focus the strategic management process and organizational resources on the high pay-off issues. These “Breakthrough” objectives and strategies are selected through careful analysis and are THE milestone(s) that once realized contribute the most toward achieving a goal and/or functional objective.
- 2.4 Develop realistic timelines and personnel commitments: Each Senior Leader develops timelines and assigns personnel to the action steps of the Breakthrough objectives and strategies, balancing the existing organizational responsibilities and commitments. The timelines and action owner information is provided to the Strategic Planning Team. This becomes the implementation plan.
- 2.5 Share the completed strategic plan: The completed strategic plan contains the components of the Roadmap and the implementation plan. The Senior Leaders present the completed Strategic Plan to the workforce and stakeholders

### 3.0 Execution

- 3.1 Implement functional and cross-functional objective action steps: Focus the organization on the applicable action steps for each of the selected Breakthrough Objectives and functional Breakthrough Strategies
- 3.2 Organizational Element leadership assessment for alignment: Each senior leader assesses their organization’s progress in meeting its responsibilities regarding the selected Breakthrough Objectives and Breakthrough Strategies, then makes adjustments to improve performance or foster desired actions and outputs.
- 3.3 Formally recognize individual and team performance for meeting action step responsibilities: Update the workforce regularly on organizational progress, reward top performers

### 4.0 Performance Evaluation

- 4.1 Regularly report the progress of implementing the strategic plan: Organizational Elements electronically submit weekly updates to the Strategic Planning Team. These updates specifically describe an Organizational Element’s status for each Breakthrough Objective and Breakthrough Strategy. The Strategic Planning Team captures the entire organization’s status on a tracking document, and regularly reports the significant highlights to the Executive Team.

- 4.2 Quarterly and Annual Assessment: Senior Leaders “report-out” on their Organizational Element’s progress for each Breakthrough Objective and functional Breakthrough Strategy. Results are defined in terms of the performance measures. During the annual assessment the goal Action Owners assess the progress of the OASA(FM&C) in terms of goal accomplishment. Ultimately, the vision is revisited by the senior leadership and assessed for relevance and validity.
- 4.3 Share Results with Stakeholders: Include strategic management performance results in an annual report; formally present the results of the organization’s strategic management performance to the workforce

Each one of the four high level steps is further defined in this guide.

## Terminology

To facilitate the understanding of the ASA(FM&C)’s Strategic Management process, it is of value to understand some of the key terms:

Mission: The mission statement defines the core business of the Office of the Assistant Secretary of the Army for Financial Management & Comptroller in support of the Secretary of the Army. It addresses the services that the ASA(FM&C) delivers to its customers.

Vision: The ASA(FM&C) vision is a statement that describes the organization as its members would like it to be in the future. The vision sets the context for goal setting. It is the reason for the Roadmap (Cowley & Domb, 1997).

The Roadmap: The Roadmap contains the goals, objectives and performance measures. It defines the way the organization will accomplish the mission and achieve the vision. The roadmap drives the strategies and action steps in the ASA(FM&C)’s strategic plan. It consists of the following elements:

- **Goal:** describes an achievable outcome necessary for the organization to realize its vision – defines the “what” for the vision
- **Objective:** a specific milestone necessary to reach an organizational goal – defines the “what” for a goal
- **Performance Measure:** Something tangible that can be measured in an unambiguous way, and can serve as a numeric indicator of the degree to which the organization is accomplishing a stated objective or strategy

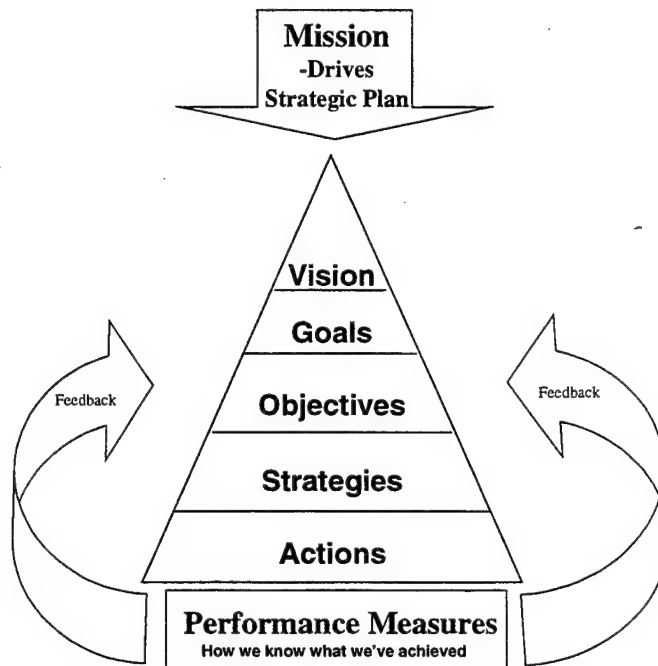
## Implementation Specific Terms

- **Breakthrough Objective/Strategy<sup>1</sup>:** THE milestone(s) for a specific goal or strategy that once reached will contribute the most towards achieving one of the strategic goals or functional objectives
- **Strategy:** a description of how an objective will be achieved – defines the “how”

- **Action Steps:** a specific set of tasks to support a strategy; could be grouped together into a strategy

<sup>1</sup>If a goal contains functional objectives, the OASA(FM&C) leadership may choose to tackle all of the objectives for that specific goal. In this case each functional leader may select “Breakthrough Strategy” within that objective to focus upon

The relationship of these terms is given in the following model.



## 1.0 Strategic Planning

### 1.1 Prepare to Plan

**Action Owner:** Strategic Planning Team

**Participants:** Executive Team, Senior Leaders

**Tasks:**

- Prior to the beginning of each strategic management cycle the OASA(FM&C) Executive Team (the Assistant Secretary and Principal Deputy Assistant Secretary) will select or reappoint a senior employee to lead the OASA(FM&C)'s strategic planning effort.
- The Executive Team defines the expectations of the strategic management effort, and establishes the roles and responsibilities for the director of strategic planning and the OASA(FM&C)'s Senior Leaders.
- The director of strategic planning obtains needed subject matter expertise by contract and/or support agreement, as necessary.
- The members of the strategic planning team should attend some form of training and/or education on strategic planning and performance measurement (professional conferences, workshops, etc).
- The Executive Team formally communicates this sub-step to the workforce.

### 1.2 Conduct the Environmental Scan

**Action Owner:** Strategic Planning Team

**Participants:** Customers, Executive Team, Senior Leaders, and Organizational Elements

**Tasks:** Conducting an environmental scan is a research process and involves dialogue with customers, the OASA(FM&C) senior leadership, and the OASA(FM&C) workforce. It is completed on a yearly basis and requires the strategic planning team to assess the external and internal environments.

- The external assessment looks at customer data, analyzes other federal agencies and world-class private sector organizations, and investigates changes in mission requirements and the future needs of the DA Headquarters and DoD.
  - Questions addressed in this sub-step include:
    1. How have our customer requirements changed?
    2. Has our role for the Secretary of the Army changed?
    3. What other federal agencies/organizations are in the business of financial management? How do we compare? What can be leveraged from their best practices to improve the OASA(FM&C)'s organizational performance?
    4. What are the private sector best financial management practices we can leverage?
- The internal aspect views internal performance assessments, strategic plan implementation reviews, the strategic plan performance measures, barriers to success, workforce satisfaction, and the senior leadership's assessment of the organization's workforce, technology, resources, and performance.
  - Questions addressed in the sub-step include:
    1. How well have we done at achieving our Breakthrough Objective?
    2. What was planned versus actual performance?
    3. Are the existing performance measures adequate to assess our performance?



4. What issues have changed within the OASA(FM&C) that affect the vision, goals and objectives?
5. What barriers have emerged?
6. What guidance does the senior leadership have related to coming changes in workforce, technology, resources, and mission accomplishment?
7. Does the vision need to be adjusted?
8. Does the roadmap need to adjusted/changed?

### 1.3 Re-validate the Mission statement and refine/develop the Vision

**Action Owner:** Strategic Planning Team

**Participants:** Strategic Planning Team

**Tasks:**

- Analyze the data from the environmental scan and identify the core business of the ASA(FM&C)
- Develop a mission statement that captures the statutory and functional requirements of the ASA(FM&C)
- Establish a visioning question for the senior leadership to ponder and garner their input for the development of ASA(FM&C) vision statement alternatives. Include the current vision as one of the alternatives

### 1.4 Produce a Draft Roadmap

**Action Owner:** Strategic Planning Team

**Participants:** Strategic Planning Team

**Tasks:**

- Analyze the data from the environmental scan and identify external and internal trends
- Construct a draft Roadmap (Goals, Objectives, and Performance Measures) based upon the analysis of the environmental scan and create a written discussion defending the proposed Roadmap
- Develop alternatives (1 or more), other than the planning team's position, for refinements to the goals, objectives and performance measures

### 1.4 Reach Consensus Among Senior Leadership

**Action Owner:** Strategic Planning Team

**Participants:** Executive Team, Senior Leaders

**Tasks:**

- The strategic planning team obtains the conceptual approval for the Roadmap from the Executive Team. Once approved, the strategic planning team provides a read-ahead packet containing the draft Mission, Vision and Roadmap alternatives, and a written defense of the planning team's recommended product to the senior leadership for review
- The Executive Team and the Senior Leaders provide their input to the Strategic Planning Team prior to a planned consensus meeting.
- The strategic planning team incorporates the senior leadership input and finalizes the draft Mission, Vision, and Roadmap

- The strategic planning team presents the draft Mission, Vision, and Roadmap to the OASA(FM&C) senior leadership in the form of a decision briefing
- The senior leadership discusses the proposed roadmap and any alternatives, then votes on the Mission, Vision, and each of the elements of the Roadmap. A final product is the result of the voting process.

### 1.5 Share the Roadmap

**Action Owner:** Executive Team

**Participants:** Strategic Planning Team, Senior Leaders, Organizational Elements

**Tasks:**

- The strategic planning team creates formal presentation of the Roadmap for the Executive Team to communicate to the workforce
- The Executive Team formally presents the vision, goals, objectives and performance measures to the workforce to articulate the future direction of the OASA(FM&C).

## 2.0 Implementation Planning

### 2.1 Develop the Strategies and Action Steps for the Cross-functional and Functional Objectives

**Action Owner:** Organizational Elements

**Participants:** Strategic Planning Team

**Tasks:**

*Cross-functional objective development*

- The strategic planning team identifies the cross-functional objectives in the Roadmap and recommends that temporary project teams (TPTs) be established to develop the strategies and action plans
- The strategic planning team then negotiates with the Executive Team and the Senior Leaders for TPT members from each of the organizational elements
- The TPTs brainstorm action steps and in turn develop strategies for each objective by answering the following question: What are all the things the OASA(FM&C) needs to do to achieve the objective?
- The TPT members from each of the Organizational Elements become the Action Owners in their functional organizations
- The TPT leader submits the project team's final product to the Strategic Planning Team

*Functional objective development*

- Organizational Element (Senior Leaders) leaders establish an internal team to develop strategies and action steps for purely functional objectives. Their process is similar to the one used by the cross-functional TPTs.
  - First, they identify the functional objectives in the Roadmap
  - Next, a functional team brainstorms action steps and in turn defines the functional strategies by answering the following question: What are all the things we need to do to achieve our functional objective?

- The organizational element selects a functional action owner for each strategy and the Senior Leader submits the final product to the Strategic Planning Team

## 2.2 Reconcile Strategies

**Action Owner:** Strategic Planning Team

**Participants:** Strategic Planning Team

### **Tasks:**

- The strategic planning team collects the strategies and action steps from each of the TPTs and organizational elements
- The strategic planning team organizes the results of the strategy development effort and records the input
- The strategic planning team eliminates any duplicative strategies and/or action plans, ensures the resource requirements are addressed for each objective/strategy, and clarifies any ambiguities with the TPT and/or Organizational Element leaders

## 2.3 Determine the Breakthrough Objectives for the Goals and the Breakthrough Strategies for the Functional Objectives

**Action Owner(s):** Executive Team, Senior Leaders

**Participants:** Strategic Planning Team

### **Tasks:**

- The strategic planning team creates the Draft Strategic Plan. It contains the approved Roadmap and the reconciled strategies and specific action steps developed by the TPTs and the Organizational Elements
- The strategic planning team first obtains the conceptual approval from the Executive Team for the Draft Strategic Plan. It then provides the draft plan to the senior leadership in a read-ahead packet prior to the "Breakthrough" objective and strategy selection meeting
- The strategic planning team uses analytical strategic management tools (e.g. Interrelationship digraphs, Radar Charts, and the \$100 test) during a meeting with the senior leadership to help them select the Breakthrough Objectives for the goals and Breakthrough Strategies for the functional objectives.
- Once the senior leadership selects the Breakthrough Objective and Breakthrough Strategies these become the focus of the OASA(FM&C) strategic plan. The other objectives are acted upon as supervisors find the time and opportunities to leverage these elements of the strategic plan in normal, day-to day work activities.
- The Breakthrough Objective and the selected functional Breakthrough Strategies become projects that command the focus and attention of the OASA(FM&C)'s workforce and leadership. These elements of the strategic plan are the first and most important "boulders" that must be removed to clear the path toward realizing the vision

## 2.4 Develop Realistic Timelines and Personnel Commitments

**Action Owner:** Senior Leaders

**Participants:** Strategic Planning Team

**Tasks:**

- The Senior Leaders evaluate the strategies and action steps for the Breakthrough Objectives and Strategies selected in task 2.3 to determine the required personnel commitments from his or her organization
- The personnel commitments are weighed against existing work commitments and a realistic timeline is developed for each strategy and/or action step
- This becomes the implementation plan for the organization element to meet the requirements for action in the strategic plan
- The Senior Leader submits his or her organization's implementation plan to the strategic planning team for incorporation into the finalized strategic plan

## 2.5 Share the Completed Strategic Plan

**Action Owner(s):** Executive Team, Senior Leaders

**Participants:** Strategic Planning Team, Organizational Elements

**Tasks:**

- The strategic planning team finalizes the strategic plan and publishes the document
- The Executive Team and Senior Leaders communicate the plan to the workforce and stakeholders (examples):
  - Senior Leaders could present the final plan to their workers
  - The plan could be placed on the intranet and the Executive Team could send a letter to all ASA(FM&C) employees notifying them about the location of the completed plan

## 3.0 Execution

### 3.1 Implement Functional and Cross-functional Objective Action Steps

**Action Owner:** Senior Leaders

**Participants:** Organizational Elements

**Tasks:**

- Each Organizational Element develops a plan to execute the applicable "Breakthrough Objective" and "Breakthrough Strategy" action steps identified in the strategy development process
- The workforce executes these action steps by incorporating them into their daily work processes and responsibilities
- The Executive Team and the Senior Leaders assess the overall impact of the execution process to technology development (new ways of doing things), work commitment, organizational development, and mission execution.

### 3.2 Organizational Element Leadership Assessment for Alignment

**Action Owner:** Senior Leaders

**Participants:** Executive Team, Strategic Planning Team

**Tasks:**

- As strategies are being implemented and reviewed, the senior leaders may evaluate their organization's day-to-day work responsibilities, Breakthrough Objective and/or Breakthrough Strategy action step responsibilities, and other functional projects and tasks. This evaluation may require the Organizational Element leader to re-look the prioritization of work and/or realign the organization in light of the strategic process. This prioritization and/or realignment is facilitated by addressing the following questions:
  1. What are the Organizational Element's day-to-day work responsibilities, strategic plan action step responsibilities, and other functional projects or tasks?
  2. What is the current and desired future state of the Organizational Element?
  3. Reflecting on the desired future state; Is the Organizational Element satisfactorily progressing in meeting its strategic plan action step responsibilities?
  4. Does the organizational element need to change its processes, policies or structure to effectively meet its action step responsibilities

### 3.3 Formally Recognize Individual and Team Performance for Meeting Action Step Responsibilities:

**Action Owner:** Executive Team, Senior Leaders

**Participants:** Strategic Planning Team

**Tasks:**

- Communicate ongoing actions to the workforce and emphasize the importance of the action Steps both functionally by the organizational element leadership, and cross-functionally through information memos, talks with the workforce, brown-bag lunches, etc
- The strategic planning team assists the senior leadership in this step by identifying top performers from the workforce, scheduling time for on-the-spot verbal praise, or arranging a formal awards ceremony

## 4.0 Performance Evaluation

### 4.1 Regularly Report the Progress of Implementing the Strategic Plan

**Action Owner:** Strategic Planning Team

**Participants:** Organizational Elements

**Tasks:**

- The review process occurs at all levels of the organization; however, formal reviews by the OASA(FM&C) senior leadership drives strategic management performance throughout the organization.

#### *Weekly Updates*

- Organizational Elements electronically submit weekly updates to the strategic planning team
- These updates specifically describe an Organizational Element's status for each Breakthrough Objective and Breakthrough strategy
- The strategic planning team captures the status on an electronic tracking document (Excel spreadsheet, Access database, etc) and regularly reports the significant highlights to the Executive Team

- Organizational Element status, schedule variance, and any resource shortfalls will be the primary topics reported

#### 4.2 Quarterly and Annual Assessment

**Action Owner:** Strategic Planning Team

**Participants:** Executive Team, Senior Leaders

**Tasks:**

##### *Quarterly*

- The strategic planning team schedules a meeting to last approximately 2 hours each quarter in order to more thoroughly assess strategic management performance compared to the performance measures for the Breakthrough Objectives and Breakthrough Strategies
- The format for this meeting is the information briefing. Each Senior Leader briefs the rest of the OASA(FM&C) senior leadership on the performance of their functional organization in regard to Breakthrough Objective and/or Breakthrough Strategy accomplishment. This is evaluated in terms of the objective or strategy performance measures. Again, only the Breakthrough objectives and strategies are discussed (they are the focus)
- Types of discussion include significant schedule variance or resource issues, extremely good or poor organizational performance, and any new proposed strategies and/or action steps for the breakthrough objectives or strategies

##### *Annual*

- The strategic planning team schedules a meeting for all senior leaders to last 4 hours. This allows for a robust review of strategic management performance  
**This meeting takes the place of one quarterly assessment meeting**
- The annual performance review assesses the OASA(FM&C)'s organizational performance compared to the goals of the strategic plan. Each goal owner creates an information briefing to communicate the OASA(FM&C)'s performance in terms of goal accomplishment
- The discussion period during this step allows for the senior leadership to revisit the goals and vision (as necessary), and recommend alternatives

#### 4.3 Share the results with OASA(FM&C)'s stakeholders

**Action Owner(s):** Strategic Planning Team,

**Participants:** Executive Team, Senior Leaders, Organizational Elements

**Tasks:**

- The strategic planning team creates an annual report from the year-end assessment meeting
- The Executive Team shares the information going into the annual report with stakeholders and the workforce
- End of the current strategic management cycle, new one starts

## Conclusion

The OASA(FM&C) strategic management implementation guide provides an outlined plan of action for the senior leadership and the strategic planning team to execute. The guide included, as much as possible, the existing methods for doing business in the OASA(FM&C), applied the OASA(FM&C) terminology were applicable, and integrated the cultural concerns and mindset of the OASA(FM&C). It is the OASA(FM&C)'s guide for applying strategic management. Even though the guide is tailored to the organization, it is a guide, and the users should realize deviations from the content of the specific sub-steps and even their sequence of execution are allowed and encouraged if they are more effective or efficient.

## Appendix D

### Senior Leadership Interview (Example)



**1. A VISION STATEMENT guides the organization into the future. It Tells where the organization wants to be in the future. Please review the attached ASA(FM&C) vision statement. Comment and provide any changes you feel are need.**

**RESPONSE:**

- Interviewee felt that the statement was good as is.
- The interviewee stated that the documents were just published and the organization should not change them, unless they had a problem with them.
- The interviewee did not see a need to change until some time has passed and the vision proves to be unobtainable.
- The respondent felt the vision is a mark out into the future.

**2. GOALS are an outgrowth from the agency's major functions. They describe successful mission accomplishment and provide the framework for future assessment of whether they are being achieved. Please review the attached current goals. Comment and provide any changes/additions you feel are needed.**

**RESPONSE:**

- Interviewee felt that the statement was good as is.
- The interviewee stated that the documents were just published and the organization should not change them, unless they had a problem with them.
- The interviewee did not see a need to change until some time has passed and the goals prove to be unobtainable.
- They did feel that the timeliness issue should be added to the goals – currently not in stewardship or quality.

**3. External Factors are key factors that are external to the organization and beyond its control that could significantly affect achievement of goals or impact the way business is conducted (e.g., congressional, economic, demographic, technological, social, or environmental influences). What external factors do you see affecting the way ASA(FM&C) conducts business?**

**RESPONSE: The respondent identified the following external factors:**

- OSD initiatives to reduce HQ will continue.
- RIF, even though part can be supplemented by automation, but it still affects morale and recruitment.
- Lack of flexibility to redirect personnel dollars to contracts to fill reductions.
- Inequity in management of personnel, (some sections inability to manage under the high ceiling limit restricts other sections from hiring.
- Inherently government in nature – flexibility needed & may not be forthcoming.

**4. Core business areas are the most important duties, services, or products of an organization.**

**a. What are the core business areas of ASA(FM&C)?**

**RESPONSE: The interviewee identified the following core businesses:**

- Budget (formulation & execution, fiduciary responsibilities, and congressional liaison) – what is required by law.
- Financial Operations (CFO & others required by law)
- Cost Analysis
- Interfacing with OSD

- Automation support to ASA(FM&C).

**Question 4. (Continued)**

**b. Who are the key customers within these areas?**

**RESPONSE:** The respondent identified the following key customers:

- Army Staff
- PM, PEOs
- OSD
- MACOMs
- Staff Functional
- Congress
- Secretary of the Army
- PA&E.

**5. CRITICAL SUCCESS FACTORS** are what we must be successful at to achieve our goals. How well ASA(FM&C) performs in these areas determines how the organization and its customers perceive success or failure. Please identify critical success factors that you feel should measure the success of ASA(FM&C) achieving each goal or accomplishing core business areas.

**RESPONSE:** The interviewee identified the following critical success factors:

- Core business areas.
- Basic skill set for budget analyst.
- Right mix of personnel with right skills
- Right grades of personnel with right skills.
- Automation personnel with functional expertise in financial management.

**6. Please identify what ASA(FM&C) does well (strengths). Identify what could be improved in ASA(FM&C) (weaknesses).**

**RESPONSE:** The interviewee stated that ASA(FM&C) does the following well:

- Core functions in lieu of downsizing of personnel.
- Use of information technology to improve processes.

**The respondent stated that the following are things ASA(FM&C) could improve:**

- IPT, executive steering committees, and IGOS drains resources by requiring personnel to attend too many meetings.
- Inequity of reaching TDA ceiling within ASA(FM&C).

**7. What do you feel could be the barriers to ASA(FM&C) implementing strategic management within this organization?**

**RESPONSE:** The interviewee felt that the following were barriers to implementing strategic management within the ASA(FM&C):

- Access to chief and principle deputy for approval of actions
- Too many visits to the plan will cause people to resent process because of attending too many meetings
- Overlooking the successes of the past.
- People sitting in jobs that went away.
- FM&C organization can be better at flattening out its structure.

## Appendix E

### Summary Report: Results of the Employee Strategic Planning Survey



Assistant Secretary of Army  
(Financial Management and Comptroller)

Strategic Plan

**SUMMARY REPORT:**  
***RESULTS OF THE***  
***EMPLOYEE STRATEGIC PLANNING SURVEY***

Completed by  
The ASA(FM&C) Strategic Planning Team:  
Financial Management Redesign Office  
U.S. Army Audit Agency  
Operations Research Center, USMA

Date: 5 February 1999

**Employee Strategic Planning Survey**  
**Office of the Assistant Secretary of the Army (Financial Management and Comptroller)**

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**Note:**

These appendix references do not apply for the 8 February 1999 distribution to OASA(FM&C) senior leaders.

**Employee Strategic Planning Survey**  
**Office of the Assistant Secretary of the Army (Financial Management and Comptroller)**

## **EXECUTIVE SUMMARY**

This is a report for the leadership, management, and workforce of the office of the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA(FM&C)). It addresses the purpose, execution, results, and conclusions of the survey administered to employees in support of the ASA(FM&C) strategic planning effort.

Although less than 50 percent of the organization responded to the survey, the ASA(FM&C) Strategic Planning Team was able to use the results – when combined with the results of senior leader interviews -- to generate ideas for the mission, vision, goals, and objectives of a strawman strategic plan. Following are some highlights of this report:

- 246 people were sent the survey; 85 responded.
- The survey has an Army Budget Office and Cost and Economic Analysis Center slant, as these are the two largest elements of OASA(FM&C).
- Information about the products and services provided by ASA(FM&C) seems to accurately support the mission description.
- The customer group is diverse and dispersed throughout the Army; the survey did not help in narrowly identifying ASA(FM&C) customers.
- Employees perceive their customers to be satisfied with products and services, and they think these add significant value to their customers.
- A lack of internal communication was a recurring theme throughout the survey, including a lack of understanding about the roles of other organizational elements.
- Employees demonstrated a marked interest in leveraging technology to improve the workplace environment and to pursue alternative working arrangements (telecommuting, PC video conferencing, etc.).

**Employee Strategic Planning Survey**  
**Office of the Assistant Secretary of the Army (Financial Management and Comptroller)**

## **INTRODUCTION**

The Financial Management Redesign Office, working jointly with the U.S. Army Audit Agency (USAAA) and the Operations Research Center (ORCEN) at the U. S. Military Academy, is coordinating development of a strategic plan for the Assistant Secretary of the Army (Financial Management and Comptroller). This effort's primary goal is to develop a single, integrated framework for capturing the ASA(FM&C) vision, establish goals in support of the vision, and develop implementation plans that ensure the future success of the organization.

One of the first steps in developing a strategic plan is to conduct an environmental scan. The scan gathers information about the external and internal operating environment of the organization and provides the framework for the vision, goals in support of the vision, and the specific objectives to assist the organization in accomplishing its stated goals. The Redesign/USAAA/ORCEN Strategic Planning Team's approach for conducting the environmental scan consisted of three actions.

- First, we interviewed the organization's senior leadership – the Assistant Secretary; the Principal Deputy Assistant Secretary; the Deputies for Budget, Financial Operations, Cost Analysis, and Resource Analysis and Business Practices; the Assistant Deputy for Budget; the Executive Officer, and the Proponency Office Chief.
- Second, we surveyed the employees of the organization.
- Third, we benchmarked other financial management and comptroller organizations (from both the public and private sectors) and other government organizations for their strategic plans and performance metrics.

This report discusses the execution, results, and conclusions of the employee survey, which was conducted in November and December 1998.

## **WHAT WE DID**

The Strategic Planning Team put together an employee strategic planning survey during the months of October and November 1998, and deployed the survey throughout the Office of the ASA(FM&C) via email. The survey consisted of ten questions and concentrated on gathering information regarding products and services, key customers, what the goals of the OASA(FM&C) should be, and on internal management and organizational performance issues. A copy of the actual survey is located at Appendix A. Employees could respond to the survey by using their email client and sending the responses electronically or, for those wishing to respond anonymously, by printing the text and sending the hard copy responses to the FM Redesign Office through distribution.

The survey was sent to over 240 employees (excluding the senior leaders who were interviewed) on 16 November. Responses were accepted through 30 December. The team received 85 responses, which were analyzed during the month of January 1999. The result of this analysis is contained in this report.

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## **WHY WE DID IT**

The Strategic Planning Team designed the survey to capture employees' personal input. The survey concentrated on the areas of products and services the organization provides, the customers it serves, ways to change the work processes, and ideas for the organization to better serve the Army in the future. In short, it was an opportunity to allow the workforce to provide some input to the strategic plan in its early stages.

## **RESULTS**

The survey was sent to 246 employees. A total of 85 employees responded, for an organization-wide response rate of 35 percent. The breakout of responses by organizational element follows.

	<u>Responses</u>	<u>Percent of Total</u>
Army Budget Office	35	41 %
Cost and Economic Analysis Center	24	28
Financial Operations/ Finance Command	10	12
Other *	3	4
Resource Analysis and Business Practices	2	2
(Sub-total)	( 74 )	( 87%)
Anonymous	11	13
<hr/> TOTAL	<hr/> 85	<hr/> 100 %

\* Note: "Other" includes the Proponency, Administrative Support, and FM Redesign Offices.

### **Question 1: "What are the primary products and services your office is required to provide?" (Maximum 5) (Responses - Appendix B)**

The leading response categories were Budget (37%); Cost Analysis (24%); General Financial Management (FM) Policy, Oversight and Liaison (16%); and Financial Operations (16%). Most of the budget products and services involved budget formulation and defense, and budget execution. The primary cost analysis products and services were cost estimates and cost models. General FM policy, oversight, and liaison dealt principally with customer advice and information, financial regulations, and financial management policy. Finally, the category of Financial Operations contained an even distribution of responses in the following subcategories: CFO compliance and reporting, special programs, finance and accounting oversight and liaison with DFAS, and systems integration and internal review.

### **Question 2: "Who are your three key customers?" (Responses - Appendix C)**

Responses were categorized into two different groups: internal to the Army and external to the Army. The principal internal customer groups were the Secretariat and Army Staff, the Major Commands, and Installations. The principal external customer group was the Office of the Secretary of Defense. The survey data did not support a more specific identification of customers or customer groups.



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**Question 3: "On a scale of 1 to 5, how would you rate your customer's overall satisfaction with your products and services?" (Statistical Analysis - Appendix D)**

Rating: "Good"

Minitab 12.0 was used to statistically analyze the numerical ratings to this question. (Some employees did not provide a numerical response for this particular question; hence the number of responses was 75 instead of 85.) Minitab calculated a sample mean of 4.0667 and standard deviation of 0.8595. We analyzed the results further to determine if a rating of "very good" (rating > 4) for customer satisfaction was warranted. We wanted to be 95% confident in our results, therefore, we chose to do some Hypothesis Testing on the mean using an acceptable error of 0.05. The Hypothesis Testing determined the data did not statistically support a rating of "very good" (rating > 4). The data statistically only supported a rating of "good" (rating > 3).

**Question 4: "On a scale of 1 to 5, how would you rate the value of the products and services provided to your customers?" (Statistical Analysis - Appendix E)**

Rating: "Very Good"

The team again used Minitab 12.0 to statistically analyze the numerical ratings to this question. (Some employees who responded to the survey did not provide a numerical response for this particular question; hence the number of responses was 75 instead of 85.) Minitab calculated a sample mean of 4.28 and standard deviation of 0.8312. We analyzed the results further to determine if a rating of "very good" (rating > 4) for the value of OASA(FM&C) products and services was warranted. We wanted to be 95% confident in our results, therefore, we chose to do some Hypothesis Testing on the mean using an acceptable error of 0.05. The Hypothesis Testing determined the data did statistically support a rating of "very good" (rating > 4).

**Question 4a: "Of the products and services you provide, which add value to your customers?" (Maximum 3) (Responses - Appendix E)**

Employees contributed 208 comments for this question. Ten employees responded that all of their products and services add value to the customers; 198 provided specific comments. The percentages for each response category closely mirrored the percentages for each response category in Question 1 (Products and Services). Budget received the highest number of responses (37%); Cost Analysis was second (29%); General FM Policy, Oversight, and Liaison was third (16%), and Financial Operations was fourth (10%).

**Question 4b: "Of the products and services you provide, which do not add value to your customers?" (Maximum 3) (Responses - Appendix E)**

Employees contributed a total of 73 comments for this question. Twenty-eight said that all of their products and services add value to the customers. The data, therefore, contained only 45 specific comments about products and services that did not add value to customers. The comment categories that received responses were Budget (19); General FM Policy, Oversight, and Liaison (19), and Cost Analysis (7). Most of the non-value adding products and services involved non-financial management matters.

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**Response Categories, Questions 5-7**

To make it easier and more relevant when comparing responses to the following three questions (which address long-term goals, critical success factors, and improving the organization) the team elected to consolidate responses into the following categories:

- Organizational Management
- Teamwork and Communication
- Training and Professional Development
- Core Functions and Processes
- Customer Service

**Question 5: "In your opinion, what two long-term goals are the most important to the future (5 to 7 years out) of ASA(FM&C)?" (Responses - Appendix F)**

There were 185 comments. The leading categories were Organizational Management (26%), Core Functions and Processes (22%) and Training and Professional Development (18%).

The employees felt the long-term goals for Organizational Management should be to streamline operations, eliminate unnecessary missions, and equally distribute workload. In the Core Functions and Processes category, the leading comments for long-term goals were to reengineer the PPBES process, integrate systems, and leverage technology. Lastly, the employees felt the long-term goals for Training and Professional Development should be to improve current job skills and to professionally develop the workforce for the future.

**Question 6: "What must the ASA(FM&C) organization do well today and in the future to be successful? (Critical Success Factors)" (Responses - Appendix G)**

This question received 258 comments. The leading comment categories were Organizational Management (26%), Core Functions and Processes (19%), Training and Professional Development (18%), and Teamwork and Communication (15%). The specific Critical Success Factors for each comment category are as follows:

- Organizational Management
  - Recruiting and Retention
  - Efficient Organizational Structure and Equitable Workload Distribution
- Core Functions and Processes
  - Leveraging Information Technology
  - Quality of Products and Services
  - Innovation
- Training and Professional Development
  - Job Skills of the Workforce
  - Professional Development Programs
- Teamwork and Communication
  - Quality and Amount of Internal Communication within FM&C
  - Quality and Amount of External Communication with FM&C Customers

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**Question 7: "If you were the ASA(FM&C), what two things would you do to improve the organization?" (Responses - Appendix H)**

This question received 158 comments. The leading categories were Organizational Management (39%), Teamwork and Communication (30%), and Training and Professional Development (20%). To improve the Organizational Management of OASA(FM&C), the employees would make changes in the organizational structure and workload distribution and concentrate significant effort on recruiting and retaining quality employees. To improve the Teamwork and Communication in the OASA(FM&C), employees would focus organizational efforts on internal communication. Lastly, to improve in the area of Training and Professional Development, the employees would focus organizational effort on workforce job skill mix, professionally developing the workforce, and executing cross-functional training.

**Question 8: "What three things do you see as key external factors having an impact on future (5 to 7 years out) organizational, resource, and personnel decisions?" (Responses - Appendix I)**

This question received 190 comments. During analysis of the results, comments were organized into three distinct categories: External Factors Within the OASA(FM&C), External Factors Within the Army, and External Factors Outside the Army. External Factors Outside the Army received the greatest number of comments (106), followed by External Factors Within the OASA(FM&C) (54), and last were the External Factors Within the Army (37). Specific comments for External Factors outside the Army centered around the Congress and the economy. Specific comments for External Factors within OASA(FM&C) identified areas such as demographics, training and education of the workforce, workload distribution, work location and flexibility. Lastly, most of the comments about External Factors Within the Army discussed the ongoing outsourcing and privatization initiatives.

**Question 9: "Imagine it is the year 2005! Describe what you would like the work environment to be then and in future years. (For example, describe how you interact with customers or what you are doing differently than in 1998-1999)?" (Responses - Appendix J)**

This question received 160 comments. The leading comment categories were Organizational Management (39%) and Core Functions and Processes (24%). Regarding Organizational Management, employees commented most about an efficient organizational structure and an equitable distribution of the workload. Also, working at alternative locations and under flexible work schedules seemed the most desired working environments. Employees also envision an organization that leverages information technology, and in which products and services are quality-driven and innovation is consistently rewarded.

**Question 10: Specific Areas of Interest (Employee Empowerment, Workload Distribution, Cross-Training, Leadership Communication, Employee Development) (Responses - Appendix K)**

Question 10 was an opportunity for the Strategic Planning Team to determine where ASA(FM&C) could leverage employee satisfaction. Categories with the lowest current performance ratings and the highest future importance ratings could be the areas in which to concentrate significant strategic planning effort to improve organizational performance. The results for each question follow.

Question 10a: "Please rate (on a scale of 1 to 5) the current and future importance to you for Employee Empowerment, as well as the organization's current performance."

- Current Importance sample mean: 3.89
- Current Performance sample mean: 2.79
- Future Importance sample mean: 4.40

Question 10b: "Please rate (on a scale of 1 to 5) the current and future importance to you for Organizational Workload Distribution, as well as the organization's current performance"

- Current Importance sample mean: 3.85
- Current Performance sample mean: 2.75
- Future Importance sample mean: 4.27

Question 10c: "Please rate (on a scale of 1 to 5) the current and future importance to you for Organizational Cross Training, as well as the organization's current performance."

- Current Importance sample mean: 3.71
- Current Performance sample mean: 2.30
- Future Importance sample mean: 4.20

Question 10d: "Please rate (on a scale of 1 to 5) the current and future importance to you for Leadership Communication, as well as the organization's current performance."

- Current Importance sample mean: 4.24
- Current Performance sample mean: 2.77
- Future Importance sample mean: 4.54

Question 10e: "Please rate (on a scale of 1 to 5) the current and future importance to you for Employee Development/Education, as well as the organization's current performance."

- Current Importance sample mean: 3.88
- Current Performance sample mean: 3.05
- Future Importance sample mean: 4.42

Appendix J also includes the write-in comments for this question (21 total write-ins). Most of the write-in comments (9) fell in the category of Organizational Management and supported the feedback provided for questions 5-7.

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## CONCLUSIONS

What does this all mean? First, it is important to note that the survey did not have a 100% response rate. Equally important, the response to the survey was not unanimous or based on a random sample; therefore, making any conclusive inferences about the data is not scientifically valid. The Strategic Planning Team, however, used the survey data for the purpose it was intended -- to provide input for the development of the strategic plan. That being said, some general points can still be made about the survey data.

The survey identified some robust product and services categories that seem to accurately describe the ASA(FM&C) core mission. All of OASA(FM&C) in some way supports budget formulation and execution, and the overall management of Army financial resources. Whether it was the formulation of cost positions for the budget, identifying alternative funding sources to expand the budget, or providing customers financial information and advice, life in the OASA(FM&C) appropriately centers around financial activities. Reporting to oversight agencies and Congress also seemed to involve every element of OASA(FM&C).

Regarding OASA(FM&C) customers, the survey identified a diverse and dispersed group of people and organizations. Regrettably, a specific identification of customers was not supported by the data analysis. Employees, however, do feel their customers are generally satisfied with ASA(FM&C) products and services, and strongly believe they add value.

The survey responses involving the improvement of OASA(FM&C) and setting its future direction focused on Organizational Management, Core Functions and Processes, and Teamwork and Communication. The resounding themes for organizational improvement seemed to be the inefficiency of the organizational structure, inequities regarding workload distribution, and difficulties in recruiting and retaining qualified personnel. Also, employees feel there have to be better ways to execute some core functions and processes. The comments in this area recommended leveraging information technology and improving the PPBES processes. Lastly, an overwhelming issue throughout the survey was the perception by employees of a lack of communication and teamwork within the organization.

Analysis of the special areas of interest (Questions 10 a-e) revealed that Leadership Communication is an area the organization could work on and leverage employee satisfaction. Generally though, the current performance of the organization in the areas of *Employee Empowerment, Organizational Workload Distribution, Organizational Cross Training, and Leadership Communication* was low, while *Employee Development/Education* was the area in which current performance was rated most highly. All the areas of interest were deemed highly important to the future of ASA(FM&C).

Some of the issues raised in the employee survey directly tie to the goals and objectives developed in the strawman strategic plan. Many of the ideas found in the specific text responses were used to develop the mission and vision statements. This survey was another source of environmental information used to develop what we hope will be a structurally sound and successful strategic plan.

## Appendix F

### Initial ASA(FM&C) Vision Statement

# **Assistant Secretary of the Army Financial Management & Comptroller**

## *Vision Statement*

**Financial managers involved in all aspects of Army operations and entrusted to provide timely and accurate financial information for decision-makers.**

### *Goals*

#### **Stewardship**

Improve financial accountability and stewardship, alter existing perceptions of how the Army executes its stewardship responsibilities, and maximize the organization's role as honest broker to help lead the Army through the changing resource environment.

#### **Modernization**

Institute and support modern, Army-wide, and internal processes and financial management systems to improve the overall capability to provide quality and timely financial information and responsive customer support.

#### **Professional Development**

Develop a technically competent and confident work force that is visionary in its approach to financial management issues, concepts, and daily operations, and that is committed to proficiency, innovation, and achievement of efficient and effective delivery of services to the customer.

#### **Quality**

Recruit and retain a professional work force focused on providing efficient and effective services and products to the customer.

#### **Doctrine**

Ensure financial management doctrine is intellectually sound, reality-based, executable, and flexible in consonance with external laws and requirements and adaptable to a wide variety of scenarios in a changing environment.

#### **Structure**

Structure the organization to ensure flexibility, adaptability, and efficient and effective operations.

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*Send comments to: [ASA\(FM&C\)Webmaster](#)*

<u>HomePage</u>			<u>NewsFlash</u>	
<u>What's New</u>	<u>ASA(FM&amp;C)</u>	<u>Budget</u>	<u>Business Practices</u>	<u>CEAC</u>
<u>D.C. Local</u>	<u>Finance</u>	<u>Interactive</u>	<u>Miscellaneous</u>	<u>Pentagon</u>
<u>Prof Dev</u>	<u>Proponency</u>	<u>Publications</u>	<u>Resource Analysis</u>	

**SPECIFIC INFORMATION:**

Internal Review || Management Control || Software Download || Travel Charge Card



**Appendix G**  
**Organization and Functions Manual (Draft)**

## **Organization and Functions Manual (Draft)**

### **ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT & COMPTROLLER)**

The Assistant Secretary of the Army (Financial Management & Comptroller)(ASA[FM&C]), exercises the comptroller functions of the Department of the Army and advises the Secretary of the Army on financial management. The Assistant Secretary's specific responsibilities are to:

- a. Direct and manage the Department of the Army's financial management activities and operations.
- b. Execute the Department of the Army's Planning, Programming, Budgeting and Execution System (PPBES), including oversight of Army program development, preparation of budget estimates, and otherwise implementing, with respect to the Department of the Army, the functions specified for the Comptroller of the Department of Defense in Title 10 U.S.C. Section 137(c).
- c. Approve the establishment and supervision of the operation of any financial management system, to include -
  - (1) Cash management, credit management, and debt collection systems.
  - (2) Financial accounting for property and inventory systems.
- d. Establish and maintain Department of the Army financial management systems (including accounting systems, internal management control systems, and financial reporting systems) in accordance with Title 10 U.S.C. Section 3022.
- e. Maintain the Department of the Army's five-year plan describing the activities the department proposes to conduct over the next five fiscal years to improve financial management.
- f. Oversee Army-wide cost and economic analysis functions and activities. Supervise, direct, and develop Army cost estimates in support of systems acquisitions and the PPBES.
- g. Establish policy and direct the Department of the Army Internal Review and Audit Compliance, the Internal Management Control, and the Fraud, Waste, and Abuse Programs.
- h. Oversee the conduct of independent resource analysis to enhance management of Department of the Army assets.
- i. Provide assistance and support to the Auditor General of the Army.
- j. Serve as the Department of the Army's focal and coordinating point for General Accounting Office (GAO) and Department of Defense Inspector General (DoDIG) policy matters.
- k. Delegate the Military Deputy to the Assistant Secretary of the Army (Financial

Management & Comptroller (MDASA[FM&C]) as the senior Army member of the Army and Air Force Exchange Service (AAFES) Board of Directors.

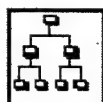
1. Develop ASA(FM&C) position for the Selected Acquisition Report (SAR) reviews.

To accomplish its missions and functions, the Assistant Secretary has organized the Office of the Assistant Secretary under the Principal Deputy Assistant Secretary of the Army (Financial Management & Comptroller), the Office of the Deputy Assistant Secretary of the Army (Budget), the Office of the Deputy Assistant Secretary of the Army (Financial Operations), the Office of the Deputy Assistant Secretary of the Army (Resource Analysis & Business Practices), the Deputy for Cost Analysis and the Army Comptroller Proponency Office.

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Click this icon to go to Biographies Index Page



Click this icon to go to ASA-FM&C Organizational Chart



Click this icon to go to ASA FM&C Homepage.

**Appendix H**  
**Strawman Strategic Plan, Version 1.2**

**Assistant Secretary of the Army  
(Financial Management and Comptroller)  
Strategic Plan**

***Draft Mission, Vision, Goals, Objectives***

**Mission**

---

- A) Our mission is to provide timely and credible financial information, guidance, products, and services, and to foster stewardship and accountability in support of Army mission accomplishment by:
- Preparing, defending, and executing the Army budget
  - Providing oversight, policy, and direction for compliance with the CFO Act and related legislation
  - Providing cost and economic analysis products and services
  - Providing policy and direction to increase productivity and improve business practices
  - Managing the career development systems for Army comptrollers
- B) To direct and manage the Department of the Army's financial management activities and operations, and execute the Army's fiduciary responsibilities.
- C) To support Army mission accomplishment and effective stewardship by providing timely and credible financial information, guidance, products, and services.

**Vision**

---

- A) A cohesive team of respected and trusted professionals providing the right information to the right customers at the right time.
- B) A dedicated team of professionals expertly managing financial resources, providing products and services of significant value to customers, and leading the federal government in innovative business practices.
- C) Dedicated professionals supporting Army mission accomplishment by providing quality financial information, services, and products.

## **Goals and Objectives**

---

### **Goal 1    *Foster professionalism in our workforce***

- Improve workforce proficiency
- Promote cross-functional training and development
- Increase participation in mentoring activities

### **Goal 2    *Strengthen organizational teamwork and communication***

- Share information throughout the organization
- Increase cross-organizational understanding
- Promote esprit-de-corps

### **Goal 3    *Set the standard for financial management leadership in DoD***

- Improve the efficiency and effectiveness of the Army resource formulation process
- Improve the systems and processes for oversight of Army budget execution
- Guide the Army's efforts to strengthen public confidence in Army resource stewardship
- Enhance resource management through quality cost analysis products and services
- Foster excellence throughout the Army military and civilian comptroller career fields

### **Goal 4    *Enhance customer focus throughout the organization***

- Demonstrate improvements in customer satisfaction

### **Goal 5    *Become a recognized leader in innovation in the federal government***

- Implement and share improved business practices

## **Proposed Implementing Strategies and Metrics**

---

### ***Goal #1 - Foster professionalism in our workforce***

#### **Objective 1 -- Improve workforce proficiency**

##### **Strategies:**

- a) Support employee achievement of required career progression training, education, assignments
- b) Encourage participation in professional organizations
- c) Encourage employees to pursue professional certification
- d) Encourage employees to participate in leadership/management programs

##### **Metrics:**

- Percentage of employees with undergraduate degrees
- Percentage of employees with postgraduate degrees
- Percentage of employees with professional certification
- Percentage of employees with professional association memberships
- Percentage of employees on track with CP-11 ACTEDS / FA45 career progression

#### **Objective 2 -- Promote cross-functional training and development**

##### **Strategies:**

- a) Promote cross-functional education and training opportunities
- b) Increase opportunities for cross-functional series / specialty assignments
- c) Increase participation in CP-11 resource management developmental assignments
- d) Create job swap opportunities within ASA(FM&C)

**Metric:** Number of cross-training participants

#### **Objective 3 -- Increase participation in mentoring activities**

##### **Strategies:**

- a) Promote participation in Resource Management Mentorship Program
- b) Explore opportunities for informal organizational mentoring

##### **Metric:**

Increase in applications for Resource Management Mentorship Program

## **Proposed Implementing Strategies and Metrics**

### ***Goal # 2 - Strengthen organizational teamwork and communication***

#### **Objective 1 – Share information throughout the organization**

##### **Strategies:**

- a) Conduct town hall meetings at regular intervals
- b) Implement an internal “newsletter”
- c) Embed the tenets of the ASA(FM&C) Strategic Plan

##### **Metrics:**

- Number of town hall meetings
- Implementation / publication of newsletters

#### **Objective 2 -- Increase cross-organizational understanding**

##### **Strategies:**

- a) Implement internal training programs
  - Job swap opportunities within OASA(FM&C)
  - Brown bag lunch seminars
- b) Encourage the use of cross-organizational teams to accomplish tasks

##### **Metrics:**

- Number of internal training events [or participants]
- Number of [or increase in] cross-organizational teams

#### **Objective 3 -- Promote esprit-de-corps**

##### **Strategies:**

- a) Implement internal welcome and orientation programs
  - Welcome packets
  - Sponsorship program
  - Orientation sessions
- b) Establish ratings baseline and target improvements using recent climate survey
- c) Host organizational events
  - Employee events
  - Spouse and family events

##### **Metrics:**

- Employee opinion survey ratings
- Number of orientation sessions
- Number of employee events
- Number of spouse / family events



## **Proposed Implementing Strategies and Metrics**

---

### ***Goal #3 -- Set the standard for financial management leadership within DoD***

#### **Objective 1 -- Increase the efficiency and effectiveness of the Army Resource Formulation Process**

**Strategy:** Improve PPBES linkages

**Metric:** Achievement of ABO / PAED integration actions

**Strategy:** Improve PPBES documentation

**Metric:** Publication of Resource Formulation Guide Volumes

**Strategy:** Improve automation support

**Metric:** Implementation of ASA(FM&C) automation initiatives

#### **Objective 2 -- Improve the systems and processes for oversight of Army Budget Execution**

**Strategy:** Increase the timeliness and accuracy of budget execution data  
*/or/* Make real-time execution data available via the world-wide web

**Metric:** [Implement Army Knowledge Online / FM Pilot Project]

**Strategy:** Advise and assist Army activities to resolve budget execution issues

**Metric:**

#### **Objective 3 -- Guide the Army's efforts to strengthen public confidence in Army resource stewardship**

**Strategy:** Implement the Army Chief Financial Officers Strategic Plan

**Metric:** An unqualified opinion on the Army financial statement for FY 2003

## **Proposed Implementing Strategies and Metrics**

---

***Goal #3 -- Set the standard for financial management leadership within DoD  
(Cont'd)***

### **Objective 4 -- Enhance resource management through quality cost analysis products and services**

#### **Strategies:**

- a) Develop cost products to meet the needs of existing customers and to serve emerging markets.
- b) Provide innovative cost and economic analysis tools and techniques to analysts inside and outside CEAC.

#### **Metric:**

### **Objective 5 -- Foster excellence throughout the Army civilian and military comptroller career fields**

#### **Strategies:**

- a) Implement the Comptroller Civilian Career Program (CP-11) Strategic Plan.
- b) Update the Functional Area 45 Professional Guide

#### **Metrics:**

## **Proposed Implementing Strategies and Metrics**

---

### ***Goal #4 – Enhance customer focus throughout the organization***

#### **Objective: Demonstrate improvements in customer satisfaction**

##### **Strategies:**

- a) Identify customers and stakeholders of ASA(FM&C) products and services
- b) Communicate with customers to determine needs and identify target areas for examination and improvement
- c) Implement projects and take actions to leverage customer satisfaction
- d) Market the value of FM&C products and services

##### **Metrics:**

- Communication / correspondence from higher authorities
- Customer surveys

## **Proposed Implementing Strategies and Metrics**

---

### ***Goal #5 – Become a recognized leader in innovation in the federal government***

#### **Objective – Implement and share improved business practices**

##### **Strategies:**

- a) Identify opportunities for partnerships and innovation
  - Research both public and private sectors
  - Attend idea sharing conferences
  - Assess on-going projects and unfulfilled customer needs
- b) Evaluate business opportunities
  - Analyze and prioritize opportunities
  - Develop feasible solutions and obtain feedback
- c) Implement viable business solutions
  - Ensure policy supports business solutions
  - Ensure organizational and management support
  - Implement action plans
- d) Publicize the Army's successes
  - Articles (newsletters, publications, Internet, etc.)
  - Conference and professional development presentations
  - Public speaking engagements

##### **Metrics:**

- Cost savings/avoidance through improved business practices
- Number of projects that increase the Army's purchasing power
- Dollar value of projects that increase the Army's purchasing power
- Percent of legislative proposals accepted by DoD
- Percent of legislative proposals enacted by Congress
- Increase in public/public partnerships to improve business practices
- Increase in public/private partnerships to improve business practices

## Appendix I

### Example Strawman Ballot

S: COB: 2/ CA

Assistant Secretary of the Army  
(Financial Management and Comptroller)  
Strategic Plan

Draft Mission, Vision, Goals, Objectives

Mission

- A) Our mission is to provide timely and credible financial information, guidance, products, and services, and to foster stewardship and accountability in support of Army mission accomplishment by:
- Preparing, defending, and executing the Army budget
  - Providing oversight, policy, and direction for compliance with the CFO Act and related legislation
  - Providing cost and economic analysis products and services
  - Providing policy and direction to increase productivity and improve business practices
  - Managing the career development systems for Army *financial managers* ~~comptrollers~~

Accept  
☐ Accept w/ Modifications  
☒ Reject  
☐

- B) To direct and manage the Department of the Army's financial management activities and operations, and execute the Army's fiduciary responsibilities.
- C) To support Army mission accomplishment and effective stewardship by providing timely and credible financial information, guidance, products, and services.

☐ ☐ ☒

☐ ☐ ☒

Comments / Revisions / Additions:

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**Vision**

Accept  
Accept w/ Modifications  
Reject

*incl twice (see 2nd)*  
A) A cohesive team of respected and trusted professionals providing the right information to the right customers at the right time.

☐ ☐ ☐

B) A dedicated team of professionals expertly managing financial resources, providing products and services of significant value to customers, and leading the federal government in innovative business practices.

☐ ☐ ☒

*1st twice*  
C) Dedicated professionals supporting Army mission accomplishment by providing quality financial information, services, and products.

☒ ☐ ☐

**Comments / Revisions / Additions:**

## Goals and Objectives

Accept  
☐ Accept w/ Modifications  
☒ Rejected  
☐

- Goal 1 Foster professionalism in our workforce**
- Pursue a culture of continuous process improvement
  - Improve workforce proficiency
  - Promote cross-functional training and development
  - Increase participation in mentoring activities

- Goal 2 Strengthen organizational teamwork and communication**

- Share information throughout the organization
- Increase cross-organizational understanding
- Promote esprit-de-corps
- Encourage and recognize team accomplishments

- Goal 3 Set the standard for financial management leadership in DoD**

- Improve the efficiency and effectiveness of the Army resource formulation process
- Improve the systems and processes for oversight of Army budget execution
- Guide the Army's efforts to strengthen public confidence in Army resource stewardship
- Enhance resource management through quality cost analysis and economic products and services
- Foster excellence throughout the Army military and civilian comptroller career fields financial management

- Goal 4 Enhance customer focus throughout the organization**

- Exceed the needs of customers and identify future needs
- Demonstrate improvements in customer satisfaction

- Goal 5 Become a recognized leader in innovation in the federal government**

- Implement and share improved financial management business practices

Please provide any comments on following page or by email to Barbara Bonessa.



Assistant Secretary of the Army  
(Financial Management and Comptroller)  
Strategic Plan

Draft Mission, Vision, Goals, Objectives

Mission

Accept  
Accept w/ Modifications  
Reject

A) Our mission is to provide timely and credible financial information, guidance, products, and services, and to foster stewardship and accountability in support of Army mission accomplishment by:

- Preparing, defending, and executing the Army budget
- Providing oversight, policy, and direction for compliance with the CFO Act and related legislation
- Providing cost and economic analysis products and services
- Providing policy and direction to increase productivity and improve business practices
- Managing the career development systems for Army comptrollers

*This is the most "defensive" defensible.*

*Rephrase to get away from "compliance" and the Act.*

B) To direct and manage the Department of the Army's financial management activities and operations, and execute the Army's fiduciary responsibilities.

☐ ☐ ☐

C) To support Army mission accomplishment and effective stewardship by providing timely and credible financial information, guidance, products, and services.

☐ ☐ ☐

Comments / Revisions / Additions:

*Incorporate "stewardship," which includes financial reporting and mgt controls.*

## Vision

**Accept**

**Accept w/ Modifications**

**Dalant**

A) A cohesive team of respected and trusted professionals providing the right information to the right customers at the right time.

☒ ☐ ☐

B) A dedicated team of professionals expertly managing financial resources, providing products and services of significant value to customers, and leading the federal government in innovative business practices.

☒ ☐ ☐

**C) Dedicated professionals supporting Army mission accomplishment by providing quality financial information, services, and products.**

☒ ☐ ☐

**Comments / Revisions / Additions:**

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

*All are OK.*

## Goals and Objectives

Accept w/ Modifications

Accept

Reject

**Goal 1 Foster professionalism in our workforce**

☐ ☐ ☐

- Improve workforce proficiency
- Promote cross-functional training and development
- Increase participation in mentoring activities

**Goal 2 Strengthen organizational teamwork and communication**

☐ ☐ ☐

- Share information throughout the organization
- Increase cross-organizational understanding
- Promote esprit-de-corps

**Goal 3 Set the standard for financial management leadership in DoD**

☐ ☐ ☐

- Improve the efficiency and effectiveness of the Army resource formulation process
- Improve the systems and processes for oversight of Army budget execution
- Guide the Army's efforts to strengthen public confidence in Army resource stewardship
- Enhance resource management through quality cost analysis products and services
- Foster excellence throughout the Army military and civilian comptroller career fields

*Note: This works for mission. →*

**Goal 4 Enhance customer focus throughout the organization**

☐ ☐ ☐

- Demonstrate improvements in customer satisfaction

**Goal 5 Become a recognized leader in innovation in the federal government**

☐ ☐ ☐

- Implement and share improved business practices

Please provide comments / suggested revisions / additions on following page.

Feb 12, 1991

Assistant Secretary of the Army  
(Financial Management and Comptroller)  
Strategic Plan

Draft Mission, Vision, Goals, Objectives

Mission

Accept ☐ Accept w/ Modifications ☒

- 2nd
- A) Our mission is to provide timely and credible financial information, guidance, products, ~~and services~~ <sup>ad leadership</sup> and to foster stewardship and accountability in support of Army mission accomplishment by:
- Preparing, defending, and executing the Army budget
  - Providing oversight, policy, and direction for compliance with the CFO Act and related legislation
  - Providing cost and economic analysis products and services
  - Providing policy and direction to increase productivity and improve business practices
  - Managing the career development systems for Army comptrollers

- 1st choice
- B) To direct and manage the Department of the Army's financial management activities and operations, and ~~execute the Army's fiduciary responsibilities~~.
- 3rd
- C) <sup>leadership to provide financial management advice and decision makers</sup> To support Army mission accomplishment and effective stewardship by providing timely and credible financial information, guidance, products, ~~and services~~ <sup>and leadership</sup>.

Comments / Revisions / Additions:

A - Is too long & wordy; could delete bullets

See modifications

B - Isn't "execute the Army's fiduciary responsibilities" part of activities in the broad sense

A/B/C - Need to stress "leadership" in all three

People  
Goals 1st

PO

## Goals and Objectives

Accept ☒ Accept w/ Modifications ☐ Reject ☐

### Goal 1 Foster professionalism in our workforce

Goal ☒

- Improve workforce proficiency *assignments*
- Promote cross-functional training and development
- Increase participation in mentoring activities
- *Recruit and retain the best and the brightest*

### Goal 2 Strengthen organizational teamwork and communication

Goal ☒

- Share information throughout the organization
- Increase cross-organizational understanding
- Promote esprit-de-corps

- *Empower the workforce*
- *Recognize excellence*

### Goal 3 Set the standard for financial management leadership in DoD

☐ ☒ ☐

- Improve the efficiency and effectiveness of the Army resource formulation process
- Improve the systems and processes for oversight of Army budget execution
- Guide the Army's efforts to strengthen public confidence in Army resource stewardship
- Enhance *financial* resource management through *decision making* quality cost analysis products and services
- Foster excellence throughout the Army military and civilian comptroller career fields

### Goal 4 Enhance customer focus throughout the organization

☒ ☐ ☐

- Demonstrate improvements in customer satisfaction
- *Identify our customers and what they need*

### Goal 5 Become a recognized leader in innovation in the federal government

☒ ☐ ☐

- *Identify*
- Implement and share improved business practices
- *Streamline financial management processes*

Please provide any comments on following page or by email to Barbara Bonessa.

## Appendix J

### Comments and Proposed Revisions for Strawman Version 1.2



**ASA(FM&C) Strategic Plan**  
**Strawman Mission, Vision, Goals, and Objectives**  
**COMMENTS AND PROPOSED REVISIONS**

MISSION STATEMENT VERSION A	Accept	Accept with Modification	Reject
<p>Our mission is to provide timely and credible financial information, guidance, products, and services, and to foster stewardship and accountability in support of Army mission accomplishment by:</p> <ul style="list-style-type: none"> <li>• Preparing, defending, and executing the Army budget</li> <li>• Providing oversight, policy, and direction for compliance with the CFO Act and related legislation</li> <li>• Providing cost and economic analysis products and services</li> <li>• Providing policy and direction to increase productivity and improve business practices</li> <li>• Managing the career development systems for Army comptrollers</li> </ul>	RB	FO, CA, BU1, BU2	PO
<p><b>PROPOSED MISSION STATEMENT:</b></p> <p>To provide timely and credible financial information, guidance, products, and services, and to foster stewardship and accountability in support of Army mission accomplishment by:</p> <ul style="list-style-type: none"> <li>• Preparing, <b>marketing</b>, defending, and executing the Army budget</li> <li>• Providing policy and <b>management</b> oversight for <b>financial operations, systems, and compliance</b></li> <li>• Providing cost and economic analysis products and services</li> <li>• Providing policy and direction to increase productivity and improve business practices</li> <li>• Managing the career development systems for Army comptrollers</li> </ul>			

**COMMENTS:**

- Accepted as stated 1<sup>st</sup> choice. This statement most comprehensively addresses FM&C functional areas and work products. In addition, it stipulates the timeliness and credibility of our information, guidance, products, and services as well as stewardship/accountability. (RB)
- Modify opening statement to read: ... provide timely and credible financial **and budgetary** information, guidance, products, and services, and foster stewardship and accountability in support of Army mission accomplishment ... (BU, BU2)
- Delete "To" from beginning of sentence. (BU1)
- Change first bullet to: Preparing, **marketing**, defending, and executing ... (BU1, BU2)
- Rephrase second bullet to get away from "**compliance**" and the "**CFO Act.**" Incorporate "**stewardship**" which includes financial reporting and management controls. (FO)
- In last bullet, replace "**comptrollers**" with "**financial managers.**" (CA)
- In last bullet, replace "**comptrollers**" with "**resource managers.**" (BU1)
- Change last bullet to: **Providing** career development **policy, procedures and systems** for Army comptroller **career field.** (BU2)
- Rejected as stated; too long and wordy. Need to stress "**leadership.**" Edit to read: "Our mission is to provide timely and credible financial information, guidance, products, services, **and leadership** and to foster stewardship and accountability in support of Army mission accomplishment." Delete all bullets. (PO)



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

MISSION STATEMENT VERSION B	Accept	Accept with Modification	Reject
To direct and manage the Department of the Army's financial management activities and operations, and execute the Army's fiduciary responsibilities.	FO	BU1, PO	CA, BU2, RB

**Comments:**

- Accepted with modification as 1<sup>st</sup> choice. Need to stress "leadership." Modify to read: "To direct and manage the Department of the Army's financial management activities and operations, and provide financial management leadership to decision-makers." (PO)
- Isn't "execute the Army's fiduciary responsibilities" part of activities in the broad sense? (PO)
- Delete the word "To" from beginning of sentence (BU1)
- Rejected. We consider statement to be too limited in scope. It concentrates only on directing and managing activities/operations with no references to quality or timeliness of information or product. (RB)

MISSION STATEMENT VERSION C	Accept	Accept with Modification	Reject
To support Army mission accomplishment and effective stewardship by providing timely and credible financial information, guidance, products, and services.	FO, XO	RB, PO	BU1, BU2, CA

**Comments:**

- Accepted with modification as 3d choice. Need to stress "leadership." Edit to read: To support Army mission accomplishment and effective stewardship by providing timely and credible financial information, guidance, products, services, and leadership. (PO)
- Accepted as second choice, if modified to address accountability and stewardship. (RB)





**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

---

VISION STATEMENT VERSION A	Accept	Accept with Modification	Reject
A cohesive team of respected and trusted professionals providing the right information to the right customers at the right time.	FO, CA	BU1, BU, RB	.

**Comments:**

- Accepted, but not 1<sup>st</sup> choice. (FO)
- Accepted as 2<sup>nd</sup> choice. (CA)
- Accepted if modified. Statement is acceptable in most respects but does not address change/innovative business practices, which we think will be even more important in the future. (RB)
- Change to read:  
    **"Army FM&C is a highly respected team of trusted professionals who:**
  - **Provide credible, timely financial/budgetary/cost information to our customers.**
  - **Are best in government."** (BU1)
- Change to read: **" A highly respected team of trusted professionals providing credible and timely information to their customers."** (BU2)

**Recommended Revision:**



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives**

**COMMENTS AND PROPOSED REVISIONS**

VISION STATEMENT VERSION B	Accept	Accept with Modification	Reject
A dedicated team of professionals, expertly managing financial resources, providing products and services of significant value to customers, and leading the federal government in innovative business practices.	FO, RB		CA, BU1, BU2

**Comments:**

- Accepted as stated 1<sup>st</sup> choice. (FO and RB)
- Statement alludes to the quality of the workforce and how we manage financial resources and establish our leadership role in innovative business practices. (RB)

**Recommended Revision:**



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

---

VISION STATEMENT VERSION C	Accept	Accept with Modification	Reject
Dedicated professionals supporting Army mission accomplishment by providing quality financial information, services, and products.	FO, CA, XO		BU1, BU2, RB

**Comments:**

- Accepted 1<sup>st</sup> choice. (CA and XO)
- Accepted but not 1<sup>st</sup> choice. (FO)
- Rejected; statement is too limited. (RB)



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

GOAL STATEMENT	Accept	Accept with Modification	Reject
<b>Goal 2 Strengthen organizational teamwork and communication</b> <ul style="list-style-type: none"><li>• Share information throughout the organization</li><li>• Increase cross-organizational understanding</li><li>• Promote esprit-de-corps</li></ul>	FO, XO, RB	CA, PO, BU1, BU2	

RECOMMENDED REVISED GOAL STATEMENT
<b>Goal 1 Strengthen organizational management, teamwork, and communication</b> <ul style="list-style-type: none"><li>• Increase organizational effectiveness and efficiency</li><li>• Maintain a stable workforce through effective recruiting and retention</li><li>• Share information throughout the organization</li><li>• Increase cross-organizational understanding</li><li>• Promote esprit-de-corps</li></ul>

**Comments:**

- Add: "Encourage and recognize team accomplishments." (CA)
- Add: "Empower the workforce." (PO)
- Add: "Improve balance of workload." (BU1, BU2)



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

GOAL STATEMENT	Accept	Accept with Modification	Reject
<b>Goal 1 Foster professionalism in our workforce</b> <ul style="list-style-type: none"> <li>• Improve workforce proficiency</li> <li>• Promote cross-functional training and development</li> <li>• Increase participation in mentoring activities</li> </ul>	FO, XO	BU1, BU, CA, PO, RB	
<b>PROPOSED GOAL STATEMENT:</b>  <b>Goal 2 Foster and recognize ASA(FM&amp;C) workforce excellence.</b> <ul style="list-style-type: none"> <li>• Improve workforce proficiency</li> <li>• Promote cross-functional training and development</li> <li>• Increase participation in mentoring activities</li> <li>• Implement an ASA(FM&amp;C) special recognition program</li> </ul>			

**Comments:**

- Delete first bullet; covered in Goal 3. (BU1, BU2)
- Change second bullet to "Promote cross-functional training, **assignments**, and development." (PO)
- Change second bullet to "Promote training and development, **especially cross training**." (BU1)
- Change second bullet to "Promote training and development, **including cross functional training**." (BU2)
- Add: "Pursue a culture of continuous improvement." (CA)
- Add: "Recruit and retain the best and the brightest." (PO)
- Add: "Recognize excellence." (PO)
- Add: "Ensure career progression by attracting and growing professionals." (RB)
- We would modify statement to include an objective of attracting new people to the workforce, training new/existing members of the Army financial management community for progression/assignment to future leadership roles. (RB)



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

GOAL STATEMENT	Accept	Accept with Modification	Reject
<b>Goal 3 Set the standard for financial management leadership in DoD</b> <ul style="list-style-type: none"> <li>• Improve the efficiency and effectiveness of the Army resource formulation process</li> <li>• Improve the systems and processes for oversight of Army budget execution</li> <li>• Guide the Army's efforts to strengthen public confidence in Army resource stewardship</li> <li>• Enhance resource management through quality cost analysis products and services</li> <li>• Foster excellence throughout the Army military and civilian comptroller career fields</li> </ul>	FO, XO RB	CA, PO, BU1, BU2	

**Comments:**

- Change Goal statement to: "Set the standard for financial management leadership and **stewardship** in DoD." (PO)
- Delete third bullet; bullet says nothing - how to do? (BU1 and BU2)
- Change fourth bullet to: "Enhance resource management through quality cost and **economic** analysis products and services." (CA)
- Change fourth bullet to: "Enhance **financial** management **decision making** through quality cost analysis products and services." (PO)
- Delete fifth bullet; covered in Goal 1. (BU2)
- In fifth bullet change "comptroller" to "**financial management.**" (CA)

**Recommended Revision:**

**Goal 3 Set the standard for financial management leadership in DoD**

- Improve the efficiency and effectiveness of the Army resource formulation process
- Improve the systems and processes for oversight of Army budget execution
- Guide the Army's efforts to strengthen public confidence in Army resource stewardship
- Enhance resource management through quality cost and **economic** analysis products and services" (CA)
- Foster excellence throughout the Army military and civilian comptroller career fields



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

---

GOAL STATEMENT	Accept	Accept with Modification	Reject
<b>Goal 4 Enhance customer focus throughout the organization</b> <ul style="list-style-type: none"><li>Demonstrate improvements in customer satisfaction</li></ul>	FO, BU1, BU2, XO, RB	CA, PO	

**Comments:**

- Add: "Exceed the needs of customers and identify future needs." (CA)
- Add: "Identify our customers and what they need." (PO)

**Recommended Revision:**

**Goal 4 Enhance customer focus throughout the organization**

- Demonstrate improvements in customer satisfaction



**ASA(FM&C) Strategic Plan  
Strawman Mission, Vision, Goals, and Objectives  
COMMENTS AND PROPOSED REVISIONS**

---

GOAL STATEMENT	Accept	Accept with Modification	Reject
<b>Goal 5 Become a recognized leader in innovation in the federal government</b> <ul style="list-style-type: none"><li>Implement and share improved business practices</li></ul>	FO, BU1, BU2, XO, RB	CA, PO	

**Comments:**

- Change "business practices" to "financial management." (CA)
- Add the word "Identify, " to beginning of bullet. (PO)
- Add: "Streamline financial management processes" (PO)

**Recommended Revision:**

**Goal 5 Become a recognized leader in innovation in the federal government**

- Implement and share improved business practices



## Appendix K

### Proposed Participation for Action Plan Development

## ASA(FM&C) Strategic Plan

### Proposed Participation for Action Plan Development

Action Plan Topics		Action Plan Development	ABO	FO / FINCOM	RB	CEAC	PO	OTHER
Goal 1	Organizational Management, Teamwork and Communication	Cross Organizational Workgroup with 10-12 personnel	4	2	1	3	1	1 (Admin)
Goal 2	Workforce Excellence	Cross Organizational Workgroup with 10-12 personnel	4	2	1	3	1	1 (Admin)
Goal 3	Resource Formulation Process	Strategic Planning Team working with BU	X					
	Budget Execution	Team working with BU & FO	X	X				
	Stewardship	Team working with FO		X				
	Cost & Economic Analysis	Team working with CEAC & RB			X	X		
	Comptroller Career Fields	Team working with PO					X	
Goal 4	Customer Focus	Team-developed strawman/senior leader approval						
Goal 5	Innovation & Business Practices	Team working with FO & RB		X	X			

**Notes:**

- Strategic Planning Team consists of FM Redesign Office, USAAA, and ORCEN personnel.
- Functional personnel desiring to contribute to or participate in action plan development for topics other than as proposed above, are welcome. Please contact the Strategic Planning Team at 614-1730 or -1733.
- Suggested representation for Goal 1: Military and civilian, division / branch chiefs (familiar with organizational structure, recruiting issues, etc.), senior analysts (for workload issues), and Chief, Admin Support Office
- Suggested representation for Goal 2: Diverse group with varying levels of education, experience, and accomplishments

#### Tentative Workgroup Meetings

Action Plan Topics	Date	Time
Goal Two	17-18 March 1999	0830-1130
Goal One	23-24 March 1999	0830-1130

– Meeting Location TBA

## Appendix L

### Results of Employee Workgroups and Draft Strategic Plan Briefing



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***Assistant Secretary of the Army***  
***(Financial Management and Comptroller)***  
***Strategic Plan***

**RESULTS OF EMPLOYEE WORKGROUPS**  
**AND**  
**DRAFT STRATEGIC PLAN**

**Presentation for the ASA(FM&C)**  
**13 April 1999**

---



## **Agenda**

---

- Review status of "next steps" approved 3 Mar 99
- Present status of draft strategic plan:
  - ✓ – Detailed presentation on results of employee workgroups (cross-organizational goals)
  - Overview of input to date from functional contacts ("stovepipe" organizational goals)
- Discuss proposed steps for completing plan
- Discuss proposed town hall meeting presentation



## ***Status of Actions Approved 3 March***

### **Action**

### **Status**

- |   |  |
|---|--|
| <ul style="list-style-type: none"><li>• Distribute Strawman #2</li><li>• Schedule senior leader session to reach consensus on mission, vision, goals, objectives -- and priorities</li><li>• Meet with individual experts on functional objectives (e.g., budget formulation/execution, etc.)</li><li>• Convene working groups to develop action plans for priority cross-organizational goals</li><li>• Complete cross-walks to ongoing efforts</li><li>• Determine potential performance metrics and benchmarking opportunities</li></ul> | <ul style="list-style-type: none"><li>• Done: 10 March 99</li><li>• Pending: Target date 22 April; include proposed implementing strategies, actions, and "owners"</li><li>• RB and PO complete; BU, FO, and CEAC ongoing</li><li>• Done: 17-18 and 23-24 March</li><li>• Ongoing (pending completion of functional input)</li><li>• Ongoing: potential metrics identified; limited research into benchmarking opportunities</li></ul> |
|---|--|



**DRAFT**

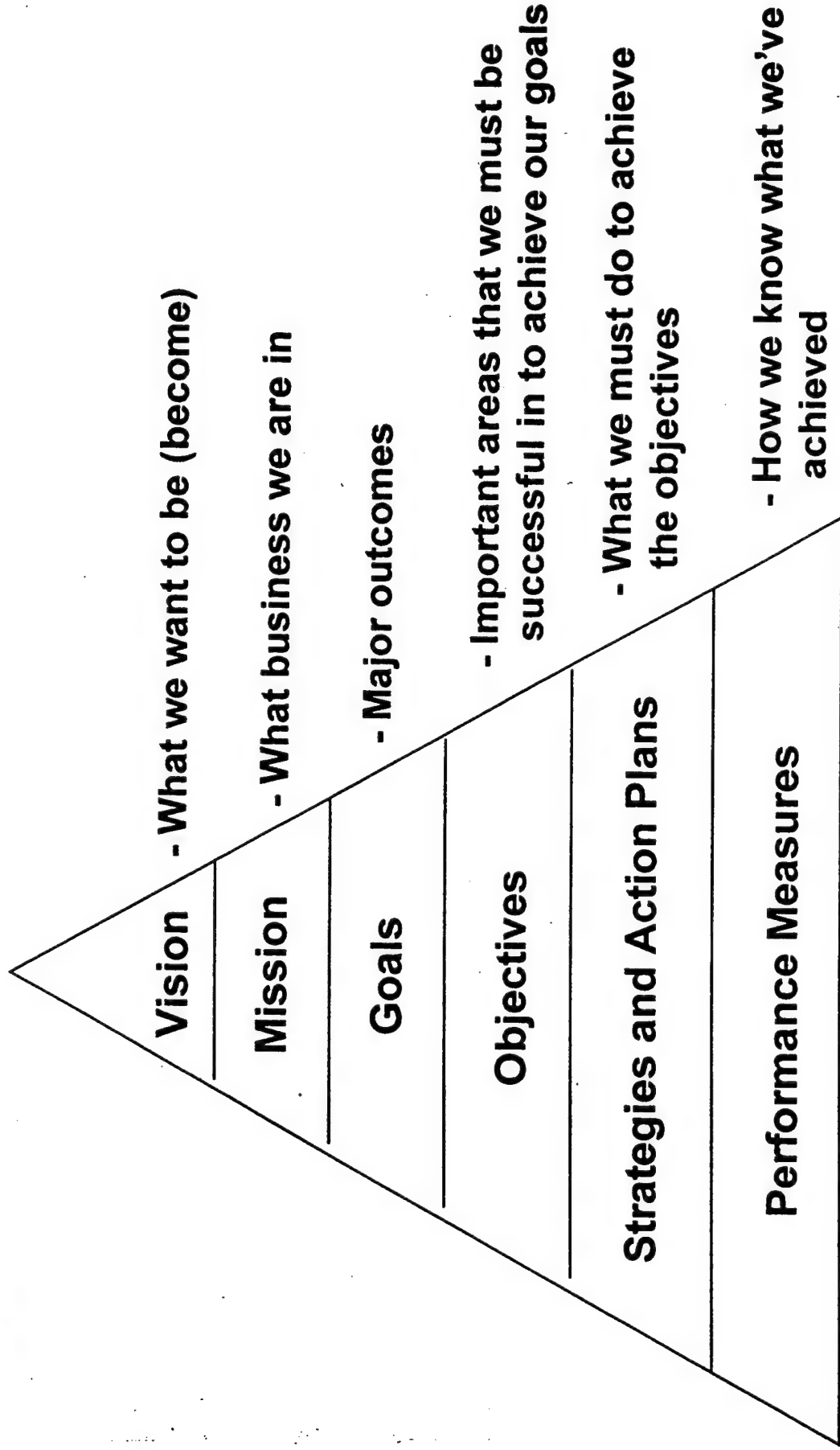
**ASA(FM&C)**

**STRATEGIC PLAN**

***Mission, Vision,  
Goals, Objectives,  
Implementation Strategies, Action Steps***



# Strategic Plan Hierarchy







## ***Plan Development to Date***

---

### **Mission, Vision, Goals**

- Strawman #1 developed by Strategic Planning Team using input from senior leader interviews
- Strawman #2 reflected results of employee survey, senior leader "votes," and ASA(FM&C) preferences

### **Objectives, Implementation Strategies**

- Initial drafts developed by Strategic Planning Team
- Revised by employee workgroups or functional contacts



## ***Plan Development to Date (Cont'd)***

---

### **Action Steps**

- ***Goal 1 - Organizational Management, Teamwork, and Communication:*** Employee Workgroup and follow-on session with Acting PDASA
- ***Goal 2 - Workforce Excellence and Recognition:*** Employee Workgroup and follow-on session with Acting PDASA
- ***Goal 3 - Financial Management Leadership:*** Input from BU, FO, CEAC, RB, and Proponency Office (Ongoing)
- ***Goal 4 - Customer Service:*** Strawman from USAAA
- ***Goal 5 - Innovation:*** Input from RB (BU, FO pending)



## ***Draft Mission Statement***

---

**Provide timely and credible financial management information, guidance, products, and services, and foster stewardship and accountability in support of Army mission accomplishment, by:**

- Preparing, justifying, defending and executing the Army budget**
- Providing policy and management oversight of Army financial operations, systems, and compliance**
- Providing cost and economic analysis products and services**
- Providing policy and direction to increase productivity and improve business practices**
- Managing the career development systems for Army financial managers**



## ***Draft Vision Statement***

---

**A highly respected team of trusted professionals providing timely financial management information, products, and services to our customers, and leading in innovative business practices.**



## ***Draft Goals***

---

- 1. Strengthen organizational management, teamwork, and communication**
- 2. Foster and recognize ASA(FM&C) workforce excellence**
- 3. Set the standard for financial management leadership in DoD**
- 4. Enhance customer focus throughout the organization**
- 5. Become a recognized leader in innovation in the federal government**



---

# **Proposed Objectives, Implementation Strategies, and Selected Actions**

## ***Goal 1 - Strengthen Organizational Management, Teamwork, and Communication***



## ***Objective 1 - Increase organizational effectiveness and efficiency***

---

### **1. Determine mission priorities (what we must / should do)**

- Define mission requirements; link products/services/systems
- Determine priorities
- Eliminate unnecessary products/services

### **2. Determine optimal organizational structure (how we should do it)**

- Form cross-organizational team
- Review requirements; identify needed job skills (e.g., accounting in BUR; economic analysis for RB project)
- Determine options and minimum required staffing
  - > Sole DASA / functional office
  - > Cross-organizational team (e.g., Problem Disbursements, MTSA)
  - > Outsourcing



## ***Objective 1 - Increase organizational effectiveness and efficiency (Cont'd)***

---

### **3. Match staffing to workload (who should do it)**

- Assess current skills and competencies
- Redistribute and / or retrain personnel to match skills with operational requirements
- Offset short-term skill shortages
  - > Term appointments
  - > Developmental assignments
  - > Borrowed labor
  - > Outsourcing

### **4. Manage formal and ad-hoc work inquiries and requests**

- Assess impact of informal / nonrecurring taskings (e.g., IPTs, info papers, meetings)
- Establish broad parameters for priorities
- Ensure action officers know the priorities within their offices





## ***Objective 2 - Maintain viable workforce levels***

---

### **1. Explore alternative recruiting / staffing strategies**

- Review provisions of DA Career and Presidential Management Intern programs and identify ways to make more useful
- Assess potential utility of co-op and student hire programs
- Identify potential marketing strategies to attract new personnel (e.g., job fairs)
- Explore recruiting partnerships with other agencies
- Review alternatives to using current personnel system

### **2. Retain quality personnel**

- Identify possibilities for upward mobility positions
- Promote matching personnel skills and desires with positions



## ***Objective 3 - Share information and promote esprit-de-corps***

---

### **1. Conduct town hall meetings at regular intervals**

- Determine appropriate intervals and structure
- Solicit topics from leadership and employees

### **2. Implement informal internal training programs**

- Use brown bag lunches and other informal forums
- Explore opportunities for computer-based / on-line "training," references, information sharing, etc.

### **3. Develop better understanding of esprit-de-corps by measuring employee satisfaction**

- Present climate survey results and use as baseline
- Implement an employee feedback system (via surveys, suggestion box, Intranet, etc.)

**(Note: Confidentiality issue must be addressed.)**

---



## ***Objective 3 - Share information and promote esprit-de-corps (Cont'd)***

---

### **4. Implement an internal "newsletter"**

- Identify what's currently available, the best vehicle for establishing a newsletter, and potential topics
- Identify potential "editors"
  - > Volunteers
  - > Rotating office responsibility

### **5. Embed the tenets of the ASA(FM&C) Strategic Plan**

- Obtain buy-in and make implementation a priority
- Require managers and supervisors to discuss with employees



## ***Objective 4 - Address current workplace issues***

---

### **1. Develop process for capturing and addressing issues**

- Start with topics from Strategic Plan employee survey
- Determine appropriate responsibilities for assessing issues and developing recommendations (e.g., employee council)

### **2. Implement flexible workplace (telecommuting)**

- Identify / benchmark with other agencies
- Establish ground rules and implement uniformly

### **3. Reinforce flexible work schedules**

- Reiterate leadership commitment and restate ground rules
- Ensure uniform implementation across the organization



## ***Objective 4 - Address current workplace issues (Cont'd)***

---

### **4. Implement a casual dress workday**

- Establish guidelines for casual business attire
- Implement uniformly across the organization

### **5. Improve the professional work atmosphere and space**

- Determine requirements for space, furniture, equipment, etc.
- Recommend and implement improvements
- Ensure availability of office supplies

**(Note: Incorporate impact of Pentagon renovation, as appropriate)**



---

## **Proposed Objectives, Implementing Strategies, and Selected Actions**

### ***Goal 2 - Foster and Recognize ASA(FM&C) Workforce Excellence***



## ***Objective 1 - Improve workforce proficiency***

---

### **1. Support employee training, education, and assignments for improved job skills and career progression**

- Publicize CP-11 / FA-45 career progression tracks
- Require supervisory review of individual training needs and formal individual training plans (IDPs)
- Support employee civilian education, reassignments after long-term training, ACCES registration, etc.

### **2. Support participation in professional organizations**

- Identify and publicize relevant organizations
- Support employee attendance at conferences, meetings, luncheons, etc.



## ***Objective 1 - Improve workforce proficiency (Cont'd)***

---

### **3. Encourage employees to pursue professional certification**

- Identify and publicize relevant certification programs
- Establish ASA(FM&C) policy for granting time to pursue professional certifications

### **4. Support participation in leadership / management programs**

- Ensure leadership / mgt programs are considered in IDPs
- Create opportunities for graduates to exercise leadership skills (team leader assignments, special projects, etc.)
- Explore opportunities for 360° assessments

### **5. Empower employees**

- Foster and accept creativity
- Match employee skills to assigned tasks
- Encourage supervisors to be flexible and share successes





## ***Objective 2 - Promote cross-functional training and development***

---

### **1. Increase participation in cross-functional education and training (classroom training)**

- Institutionalize requirements (FM-wide performance standards: mandatory for new employees; phased in for current employees)
- Develop program for interested employees to receive cross-functional training within three-year periods

### **2. Increase opportunities and participation in cross-functional development assignments (rotational assignments)**

- Institutionalize requirements (FM-wide performance standards: mandatory for new employees; phased in for current employees)
- Develop program for interested employees to receive cross-functional developmental assignments within three-year periods
- Develop cross-functional assignment "pairs" within ASA(FM&C)
- Expand current CP-11 developmental assignment list to include vacancies and job swap opportunities



## ***Objective 3 - Increase participation in mentoring activities***

---

### **1. Promote participation in Resource Management Mentorship Program**

- Clarify nomination and acceptance criteria
- Publicize program within OASA(FM&C) (CD/LAN training, etc.)
- Provide forum for sharing mentor and associate experiences

### **2. Foster and promote informal mentoring**

- Encourage supervisors and employees to participate in informal mentoring
- Promote informal mentoring by identifying topics of interest and sharing information and resources (FM LAN, town hall meetings, office bulletin boards, etc.)



## ***Objective 4 - Improve employee recognition***

---

- 1. Publicize and encourage nominations for OSD, Army, ASMC, and other formal award programs**
  - Identify options for increasing nominations
    - > Formal: Employee-managed “board” or council
    - > Informal: DASA recommendations; employee reminders
  - Publicize award criteria and timelines
  - Provide feedback on status / outcome of nominations
- 2. Implement informal organizational recognition programs**
  - Implement an employee-managed “employee of the [quarter/year] program
  - Explore options for “token” awards / recognition
  - Share recognition and accomplishments throughout FM
- 3. Increase timeliness of tenure awards (e.g., years of service, HQDA staff badge)**



---

**Status of Input --**

**Goal 3 (FM Leadership),**

**Goal 4 (Customer Service), and**

**Goal 5 (Innovation and**

**Business Practices)**



## ***Goal 3 - Set the Standard for Financial Management Leadership in DoD***

---

### **Objective 1 - Increase the efficiency and effectiveness of the resource formulation process**

- PPBES linkages
- PPBES documentation
- Automation support

### **Objective 2 - Improve the systems and processes for oversight of budget execution**

- Execution data (BU, Redesign)
- ADA, Joint Reconciliation (FO)
- Army Performance Review (RB)



## ***Goal 3 - Set the Standard for FM Leadership in DoD (Cont'd)***

---

### **Objective 3 - Guide Army-wide efforts to improve resource stewardship**

- CFO implementation
- Management controls
- Internal Review

### **Objective 4 - Enhance resource management through quality cost and economic analysis products and services**

### **Objective 5 - Foster excellence throughout the Army civilian and military financial management career fields**

- Acquiring the workforce
- Training and educating the workforce
- Developing the workforce
- Recognizing the workforce
- Informing the workforce



## ***Goal 4 - Enhance customer focus throughout the organization***

---

### **Status**

- Strawman developed by Army Audit Agency
- Scheduled for presentation to Acting PDASA,  
14 April



## ***Goal 5 - Become a recognized leader in innovation in the federal government***

---

### **Objective 1 - Implement and share improved business practices**

- Initiatives to increase productivity and purchasing power
- Legislative proposals
- Policy changes to gain efficiencies, generate savings, or reduce costs
- Revenue from sales and reduced BRAC costs
- Economic / financial analyses of customer proposals
- Management improvement initiatives

### **Objective 2 - Publicize our successes**

- RB Good Ideas bulletin
- Articles
- Speaking engagements, conferences, etc.





# ***Next Steps***

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## **Strategic Plan**

- Senior leader session to present cross-organizational goals
  - > Goals 1 and 2: Employee presentations
  - > Goal 4: Strategic Planning Team presentation
- Complete draft plan -- functional and organizational goals, with actions, timelines, performance measures -- and present for ASA(FM&C) approval (mid-May)

## **Town Hall Meeting (10 May)**

- > Process overview
- > Results of employee survey
- > Overview of draft plan
- > Recognition of participants (FM employees, AAA, ORCEN)

## Appendix M

### Strategic Plan – ASA(FM&C) Town Hall Briefing



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**ASSISTANT SECRETARY OF THE ARMY  
(FINANCIAL MANAGEMENT  
AND COMPTROLLER)**

***STRATEGIC PLAN***

**ASA(FM&C) Town Hall Meeting  
10 May 1999**

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# ***Objectives***

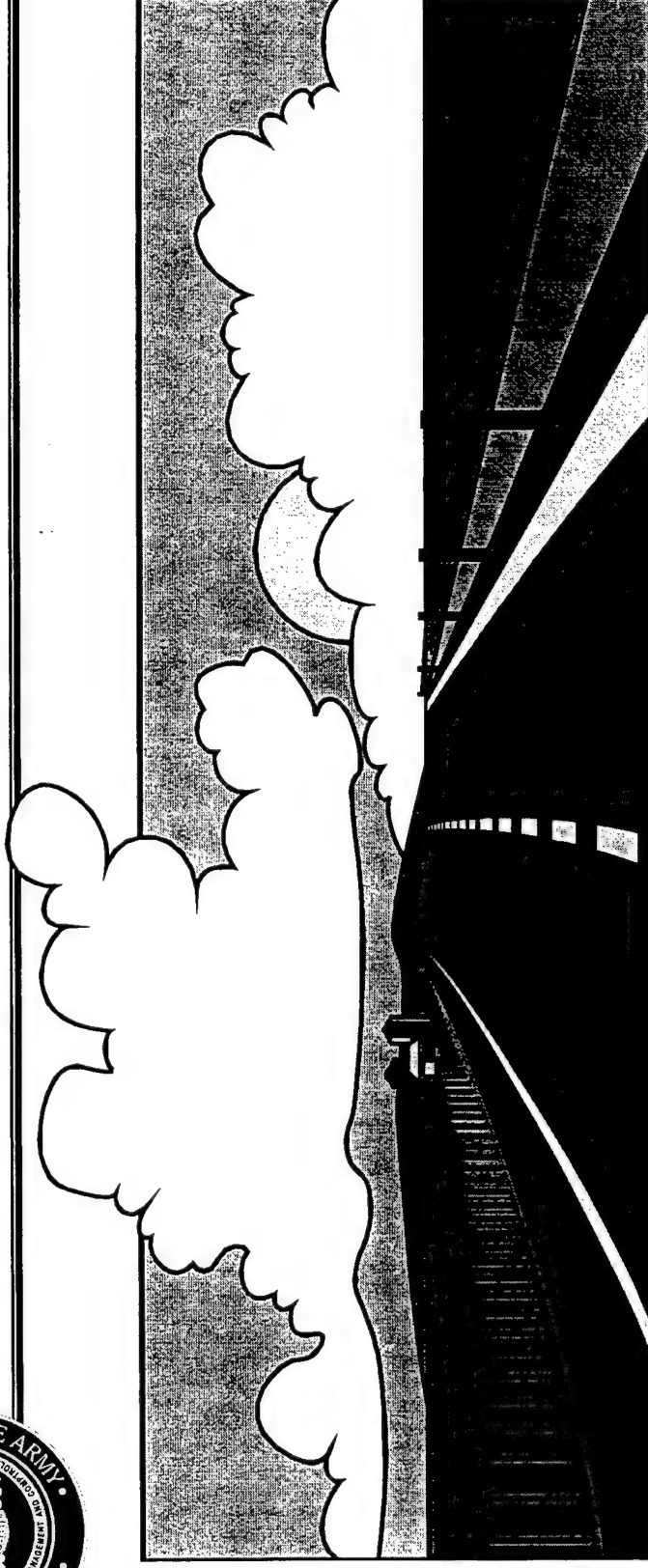
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**Provide a brief overview of the  
ASA(FM&C) Strategic Planning effort**

**Present the results of the employee  
survey conducted in Nov - Dec 98**



# ***What Is It ?***



## **A roadmap ...**

- **Sets the course**
- **Guides us along the way**
- **Keeps us going in the same direction**



# ***Why Do It ?***

---

- **Provide an integrated framework for ASA(FM&C) mission, goals, and actions**
- **Identify how the elements of OASA(FM&C) relate to / support each other and the FM mission**
- **Establish the basis for improving business processes, developing performance objectives, and measuring success**



## ***How To Do It***

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- Start with what we have ...
- Learn from others and adopt best practices
- Take low-key approach
  - Be sensitive to FM workload
  - Limit the documentation

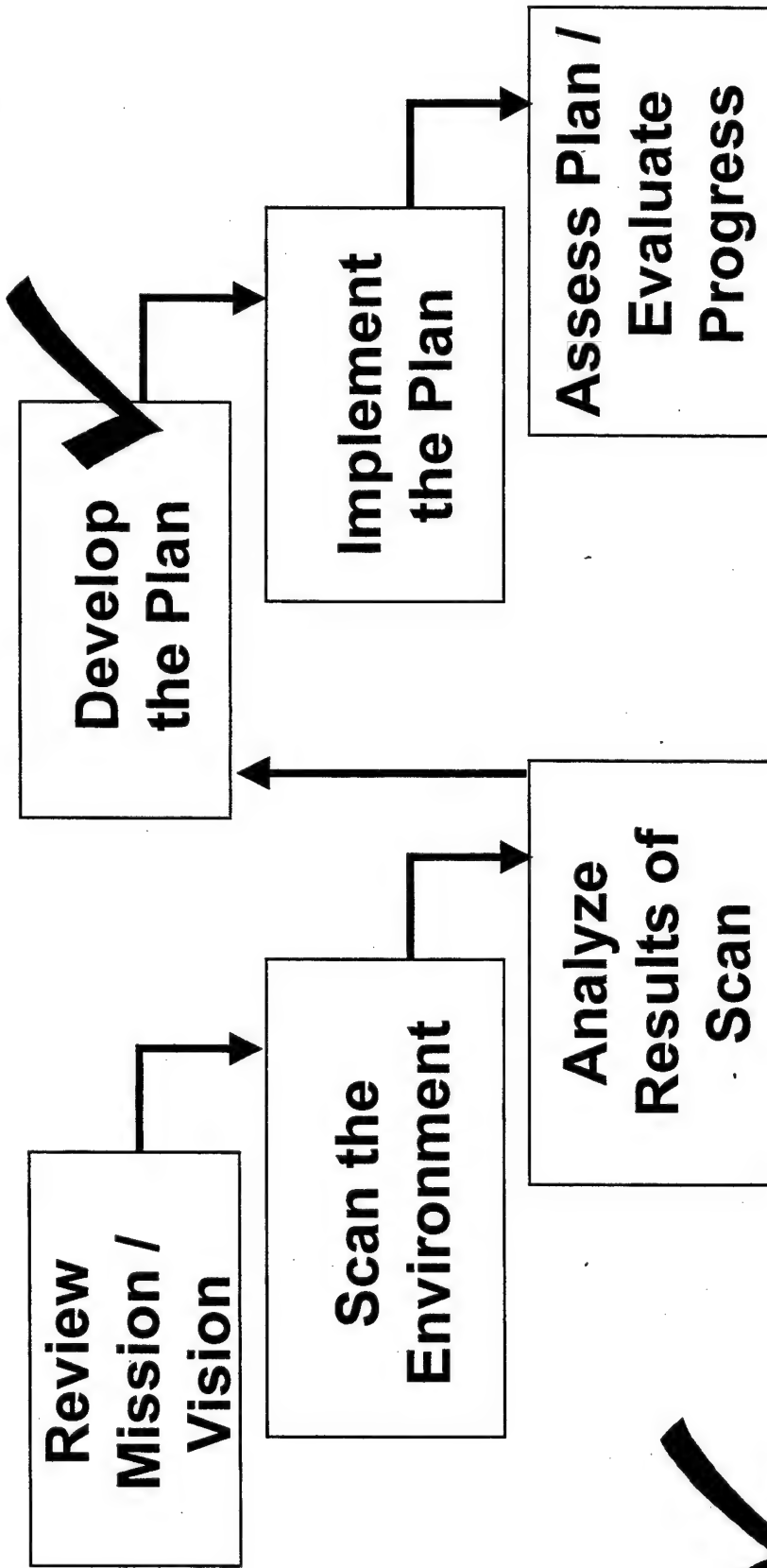
***Early groundwork and strawman plans developed  
by the ASA(FM&C) Strategic Planning Team  
(Redesign / AAA / ORCEN)***

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# Process Overview

## *ASA(FM&C) Guidance / Direction*



## *FM-Wide Communication*





## ***FM - Wide Communication***

---

- **Senior Leader Interviews --**

**To identify key functions, organizational strengths and weaknesses, critical success factors, etc.**

- **Survey of ASA(FM&C) personnel**
- **Employee workgroups for cross-organizational issues**
- **Coordination with FM elements on functional goals**



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# ***Results of Senior Leader Interviews***

## **ORGANIZATIONAL STRENGTHS AND WEAKNESSES**



# ***Organizational Strengths***

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**We do the following well:**

- All core functions
  - Budgeting
  - Financial Operations
  - Cost and Economic Analysis
- Innovative business practices

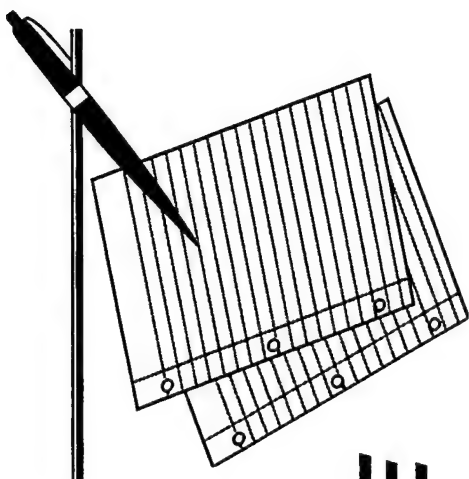


# ***Organizational Weaknesses***

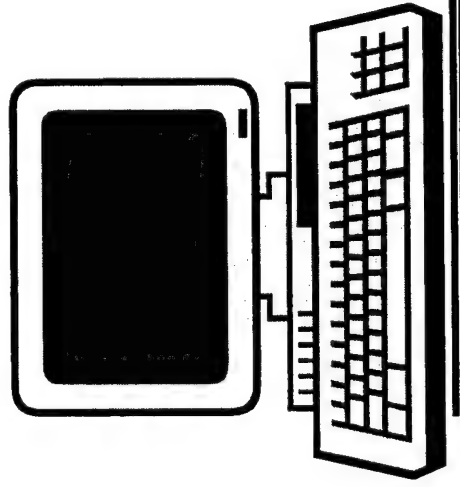
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## **We need to improve:**

- Internal communication and coordination
- Taking care of people (training, awards, etc.)
- Teamwork and cross-training
- Strained personnel resources:
  - Too many demands
  - Forced to be reactive, not proactive
  - Insufficient time for analysis



# **RESULTS OF THE ASA(FM&C) STRATEGIC PLANNING EMPLOYEE SURVEY**





# ***Employee Survey***

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## **Timeframe**

- Survey conducted Nov - Dec 98

## **Administration**

- Distributed by email
- Returned by email OR hard copy

## **Response Rate**

- 35 % (85 of 246 employees)



# ***Survey Topics***

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- **Products / Services and their values**
- **Key customers and customer satisfaction**
- **External factors**
- **Future work environment**
- **Goals and success factors**



# ***Goals and Success Factors***

---

## **Organizational Management**

- Streamline operations
- Eliminate unnecessary missions
- Improve recruiting and retention efforts

## **FM-Wide - Core Functions and Processes**

- Reengineer PPBES processes / systems
- Leverage technology

## **Training and Professional Development**

## **Teamwork and Communication**

## **Customer Service**

---





# ***We Heard You!***

---

## **The ASA(FM&C) Senior Leaders and Employees want:**

- **An efficient and effective organization**
- **Emphasis on recruiting and retention**
- **Open communication and teamwork**
- **Well trained and motivated employees**
- **Continued improvements in our core processes**
- **Continued emphasis on innovative business practices**



# Developing the Plan

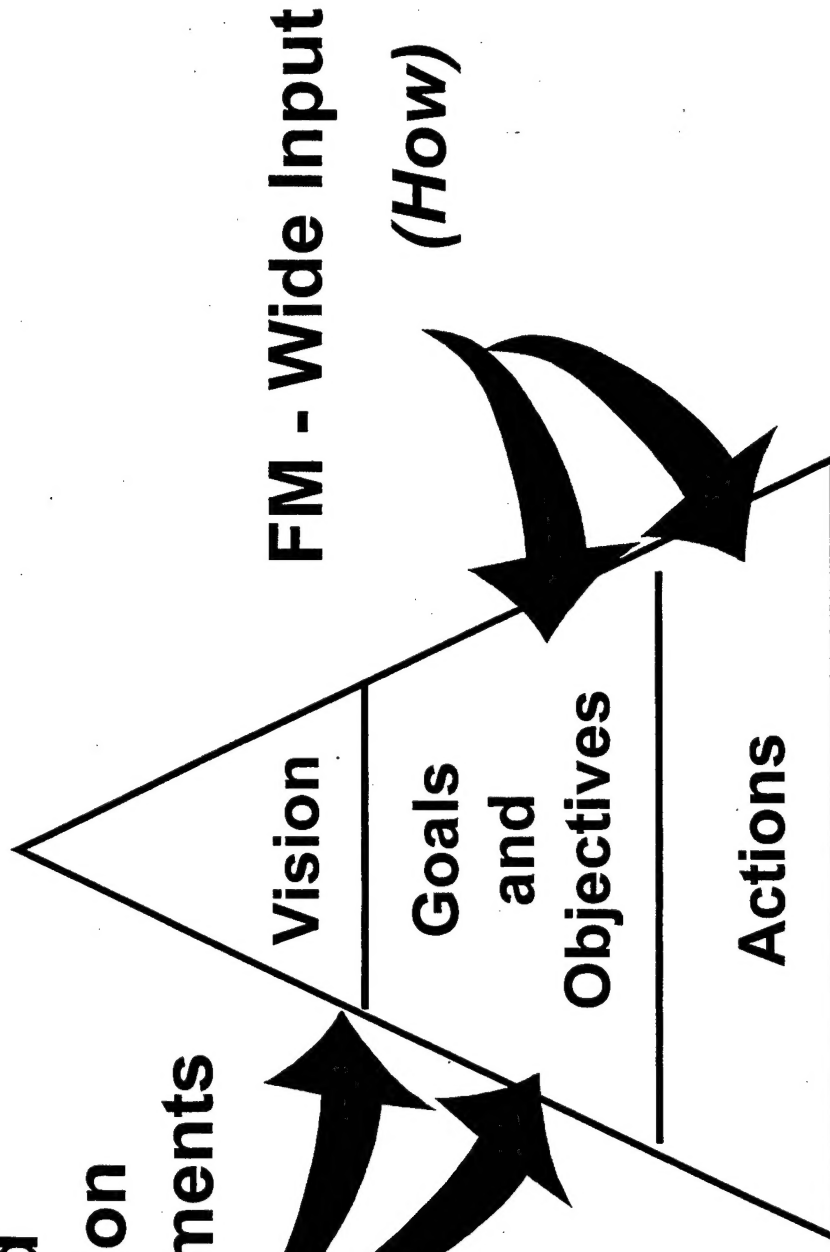
## ASA(FM&C) Guidance

and

Mission

Requirements

(*What  
and  
Why*)





## ***Where Are We Now?***

---

**With your input, developing action plans in support of five broad goals --**

- Organizational Management, Teamwork, and Communication**
- ASA(FM&C) Workforce Excellence**
- Financial Management Leadership**
- Customer Service**
- Innovation and Best Business Practices**



# ***Conclusion***

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## **Briefings and Summary Survey Report**

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\\fmserver7\share\FMwide-share-stuff\

Town Hall Meetings

## **Acknowledgements**

Employee Workgroup Members

Strategic Planning Partners

- US Army Audit Agency
- Operations Research Center, US Military Academy